

Senate Substitute for HOUSE BILL No. 2186

By Select Committee on Education Finance

5-25

1 AN ACT concerning education; relating to the instruction and financing
2 thereof; making and concerning appropriations for the fiscal years
3 ending June 30, 2018, and June 30, 2019, for the department of
4 education; creating the Kansas school equity and enhancement act;
5 amending K.S.A. 12-17,115 and 72-8803 and K.S.A. 2016 Supp. 10-
6 1116a, 12-1677, 12-1770a, 12-1775a, 12-1776a, 72-978, 72-1046b, 72-
7 1398, 72-1414, 72-1923, 72-3712, 72-3715, 72-5333b, 72-64b01, {72-
8 64c01,} 72-64c03, 72-64c05, 72-6622, 72-6624, 72-6625, 72-6757, 72-
9 67,115, 72-7535, 72-8187, 72-8190, 72-8230, 72-8233, 72-8236, 72-
10 8249, 72-8250, 72-8251, 72-8302, 72-8309, 72-8316, 72-8415b, 72-
11 8801, 72-8804, 72-8908, 72-9509, 72-9609, 72-99a02, 72-99a02, as
12 amended by section 92 of this act, 72-99a04, 74-4939a, 74-8925, 74-
13 99b43, 75-2319, 79-201x, 79-213, 79-2001 and 79-2925b and repealing
14 the existing sections; also repealing K.S.A. 2016 Supp. 46-1133, 72-
15 6482 and 75-2319, as amended by section 46 of Senate Substitute for
16 Substitute for House Bill No. 2052.

17

18 Be it enacted by the Legislature of the State of Kansas:
19 Section 1.

20

DEPARTMENT OF EDUCATION

21 (a) There is appropriated for the above agency from the state general
22 fund for the fiscal year ending June 30, 2018, the following:

23 Operating expenditures (including official
24 hospitality) (652-00-1000-0053).....\$12,586,611

25 Provided, That any unencumbered balance in the operating expenditures
26 (including official hospitality) account in excess of \$100 as of June 30,
27 2017, is hereby reappropriated for fiscal year 2018.

28 Special education services
29 aid (652-00-1000-0700).....\$435,980,455

30 Provided, That any unencumbered balance in the special education
31 services aid account in excess of \$100 as of June 30, 2017, is hereby
32 reappropriated for fiscal year 2018: Provided further, That,
33 notwithstanding the provisions of K.S.A. 72-978, and amendments thereto,
34 or any other statute, expenditures shall be made by the above agency from
35 the special education services aid account in fiscal year 2018, in an amount
36 of \$12,000,000 for distribution of special education services aid to school

1 districts based on the full-time equivalent enrollment of each school
 2 district: *And provided further*, That moneys received by school districts
 3 pursuant to the foregoing proviso shall be considered special education
 4 state aid and shall be expended by such school district for the provision of
 5 special education and related services by the school district: *And provided*
 6 *further*, That expenditures shall not be made from the special education
 7 services aid account for the provision of instruction for any homebound or
 8 hospitalized child unless the categorization of such child as exceptional is
 9 conjoined with the categorization of the child within one or more of the
 10 other categories of exceptionality: *And provided further*, That expenditures
 11 shall be made from this account for grants to school districts in amounts
 12 determined pursuant to and in accordance with the provisions of K.S.A.
 13 72-983, and amendments thereto: *And provided further*, That expenditures
 14 shall be made from the amount remaining in this account, after deduction
 15 of the expenditures specified in the foregoing provisos, for payments to
 16 school districts in amounts determined pursuant to and in accordance with
 17 the provisions of K.S.A. 72-978, and amendments thereto.

18 State foundation
 19 aid (652-00-1000-0820).....~~\$1,122,606,039~~ ***(\$1,122,956,039)***

20 *Provided*, That any unencumbered balance in the block grants to USDs
 21 account in excess of \$100 as of June 30, 2017, is hereby reappropriated for
 22 fiscal year 2018.

23 Virtual funding.....\$30,039,779
 24 Low enrollment funding.....\$168,895,764
 25 High enrollment funding.....\$49,871,896
 26 Transportation funding.....\$104,919,941
 27 Bilingual funding.....~~\$41,443,669~~ ***(\$43,884,969)***
 28 At-risk funding.....\$401,821,992
 29 Career technical education funding.....\$36,525,502
 30 New school facilities funding.....\$13,000,000

31 Supplemental state
 32 aid (652-00-1000-0840).....\$480,920,922

33 *Provided*, That any unencumbered balance in the supplemental general
 34 state aid account in excess of \$100 as of June 30, 2017, is hereby
 35 reappropriated for fiscal year 2018.

36 Mentor teacher (652-00-1000-0440).....\$800,000
 37 Professional development.....\$1,700,000
 38 Information technology education
 39 opportunities (652-00-1000-0600).....\$500,000
 40 Kansas reading success (652-00-1000-0070).....\$2,100,000
 41 Discretionary grants (652-00-1000-0400).....\$322,457

42 *Provided*, That the above agency shall make expenditures from the
 43 discretionary grants account during the fiscal year 2018, in the amount not

1 less than \$125,000 for after school programs for middle school students in
 2 the sixth, seventh and eighth grades: *Provided further*, That the after
 3 school programs may also include fifth and ninth grade students, if they
 4 attend a junior high: *And provided further*, That such discretionary grants
 5 shall be awarded to after school programs that operate for a minimum of
 6 two hours a day, every day that school is in session, and a minimum of six
 7 hours a day for a minimum of five weeks during the summer: *And*
 8 *provided further*, That the discretionary grants awarded to after school
 9 programs shall require a \$1 for \$1 local match: *And provided further*, That
 10 the aggregate amount of discretionary grants awarded to any one after
 11 school program shall not exceed \$25,000.

12 School food assistance (652-00-1000-0320).....\$2,510,486

13 School safety hotline (652-00-1000-0230).....\$10,000

14 KPERS – employer contributions –

15 USDs.....\$375,058,991

16 KPERS – employer

17 contributions (652-00-1000-0100).....\$19,707,072

18 *Provided*, That any unencumbered balance in the KPERS – employer
 19 contributions account in excess of \$100 as of June 30, 2017, is hereby
 20 reappropriated for fiscal year 2018: *Provided further*, That all expenditures
 21 from the KPERS – employer contributions account shall be for payment of
 22 participating employers' contributions to the Kansas public employees
 23 retirement system as provided in K.S.A. 74-4939, and amendments
 24 thereto: *And provided further*, That expenditures from this account for the
 25 payment of participating employers' contributions to the Kansas public
 26 employees retirement system may be made regardless of when the liability
 27 was incurred.

28 Educable deaf-blind and severely

29 handicapped children's programs

30 aid (652-00-1000-0630).....\$110,000

31 School district juvenile detention facilities and Flint Hills job

32 corps center grants (652-00-1000-0290).....\$4,771,500

33 *Provided*, That any unencumbered balance in the school district juvenile
 34 detention facilities and Flint Hills job corps center grants account in excess
 35 of \$100 as of June 30, 2017, is hereby reappropriated for fiscal year 2018:
 36 *Provided further*, That expenditures shall be made from the school district
 37 juvenile detention facilities and Flint Hills job corps center grants account
 38 for grants to school districts in amounts determined pursuant to and in
 39 accordance with the provisions of K.S.A. 72-8187, and amendments
 40 thereto.

41 Governor's teaching excellence

42 scholarships and

43 awards (652-00-1000-0770).....\$327,500

1 *Provided*, That any unencumbered balance in the governor's teaching
 2 excellence scholarships and awards account in excess of \$100 as of June
 3 30, 2017, is hereby reappropriated for fiscal year 2018: *Provided further*,
 4 That all expenditures from the governor's teaching excellence scholarships
 5 and awards account for teaching excellence scholarships shall be made in
 6 accordance with K.S.A. 72-1398, and amendments thereto: *And provided*
 7 *further*, That each such grant shall be required to be matched on a \$1 for \$1
 8 basis from nonstate sources: *And provided further*, That award of each such
 9 grant shall be conditioned upon the recipient entering into an agreement
 10 requiring the grant to be repaid if the recipient fails to complete the course
 11 of training under the national board for professional teaching standards
 12 certification program: *And provided further*, That all moneys received by
 13 the department of education for repayment of grants for governor's
 14 teaching excellence scholarships shall be deposited in the state treasury
 15 and credited to the governor's teaching excellence scholarships program
 16 repayment fund (652-00-7221-7200).

17 Incentive for technical education (652-00-1000-0110).....\$50,000

18 *Provided*, That, on July 1, 2017, notwithstanding the provisions of K.S.A.
 19 72-4489, and amendments thereto, or any other statute, the department of
 20 education shall grant an award in an amount equal to \$1,000 for each pupil
 21 graduating from a high school in a school district having obtained an
 22 industry-recognized credential either prior to graduation from high school
 23 or by December 31 immediately following graduation in an occupation
 24 that has been identified by the secretary of labor, in consultation with the
 25 state board of regents and the state board of education, as an occupation in
 26 highest need of additional skilled employees at the time the pupil entered
 27 the career technical education course or program in the school district:
 28 *Provided further*, That, if the amount of moneys appropriated for the above
 29 agency for fiscal year 2018 is less than the amount of moneys to be
 30 awarded to such school districts, the department of education shall prorate
 31 the available moneys to such school districts accordingly.

32 (b) There is appropriated for the above agency from the following
 33 special revenue fund or funds for the fiscal year ending June 30, 2018, all
 34 moneys now or hereafter lawfully credited to and available in such fund or
 35 funds, except that expenditures other than refunds authorized by law and
 36 transfers to other state agencies shall not exceed the following:

- 37 State school district finance
- 38 fund (652-00-7393-7000).....No limit
- 39 School district capital improvements
- 40 fund (652-00-2880-2880).....No limit

41 *Provided*, That expenditures from the school district capital improvements
 42 fund shall be made only for the payment of general obligation bonds
 43 approved by voters under the authority of K.S.A. 72-6761, and

1	amendments thereto.	
2	Mineral production education	
3	fund (652-00-7669-7669).....	No limit
4	School district capital outlay state aid	
5	fund.....	No limit
6	Conversion of materials and equipment	
7	fund (652-00-2420-2020).....	No limit
8	State safety fund (652-00-2538-2030).....	No limit
9	<i>Provided</i> , That notwithstanding the provisions of K.S.A. 8-272, and	
10	amendments thereto, or any other statute, funds shall be distributed during	
11	fiscal year 2018 as soon as moneys are available.	
12	School bus safety fund (652-00-2532-2300).....	No limit
13	Motorcycle safety fund (652-00-2633-2050).....	No limit
14	Federal indirect cost reimbursement	
15	fund (652-00-2312-2200).....	No limit
16	Teacher and administrator fee	
17	fund (652-00-2728-2700).....	No limit
18	Food assistance –	
19	federal fund (652-00-3230-3020).....	No limit
20	Food assistance – school breakfast program –	
21	federal fund (652-00-3529-3490).....	No limit
22	Food assistance – national school lunch program –	
23	federal fund (652-00-3530-3500).....	No limit
24	Food assistance – child and adult care food program – federal	
25	fund (652-00-3531-3510).....	No limit
26	Community-based child abuse prevention – federal	
27	fund (652-00-3319-7400).....	No limit
28	Family and children investment	
29	fund (652-00-7375).....	No limit
30	Elementary and secondary school aid – federal	
31	fund (652-00-3233-3040).....	No limit
32	Educationally deprived children – state operations –	
33	federal fund (652-00-3131-3130).....	No limit
34	Elementary and secondary school –	
35	educationally deprived children –	
36	LEA's fund (652-00-3532-3520).....	No limit
37	Education of handicapped children fund –	
38	federal (652-00-3234-3050).....	No limit
39	Education of handicapped children	
40	fund – state operations –	
41	federal fund (652-00-3534-3540).....	No limit
42	Education of handicapped children fund – preschool – federal	
43	fund (652-00-3535-3550).....	No limit

1	Education of handicapped children	
2	fund – preschool state operations –	
3	federal (652-00-3536-3560).....	No limit
4	Elementary and secondary school	
5	aid – federal fund – migrant	
6	education fund (652-00-3537-3570).....	No limit
7	Elementary and secondary school aid –	
8	federal fund – migrant education –	
9	state operations (652-00-3538-3580).....	No limit
10	Vocational education title II –	
11	federal fund (652-00-3539-3590).....	No limit
12	Vocational education title II –	
13	federal fund –	
14	state operations (652-00-3540-3600).....	No limit
15	Educational research grants and projects	
16	fund (652-00-3592-3070).....	No limit
17	Inservice education workshop	
18	fee fund (652-00-2230-2010).....	No limit
19	<i>Provided</i> , That expenditures may be made from the inservice education	
20	workshop fee fund for operating expenditures, including official	
21	hospitality, incurred for inservice workshops and conferences: <i>Provided</i>	
22	<i>further</i> , That the state board of education is hereby authorized to fix,	
23	charge and collect fees for inservice workshops and conferences: <i>And</i>	
24	<i>provided further</i> , That such fees shall be fixed in order to recover all or	
25	part of such operating expenditures incurred for inservice workshops and	
26	conferences: <i>And provided further</i> , That all fees received for inservice	
27	workshops and conferences shall be deposited in the state treasury in	
28	accordance with the provisions of K.S.A. 75-4215, and amendments	
29	thereto, and shall be credited to the inservice education workshop fee fund.	
30	Private donations, gifts, grants and bequests	
31	fund (652-00-7307-5000).....	No limit
32	Reimbursement for services	
33	fund (652-00-3056-3200).....	No limit
34	Communities in schools program	
35	fund (652-00-2221-2400).....	No limit
36	Governor's teaching excellence scholarships program repayment	
37	fund (652-00-7221-7200).....	No limit
38	<i>Provided</i> , That all expenditures from the governor's teaching excellence	
39	scholarships program repayment fund shall be made in accordance with	
40	K.S.A. 72-1398, and amendments thereto: <i>Provided further</i> , That each	
41	such grant shall be required to be matched on a \$1 for \$1 basis from	
42	nonstate sources: <i>And provided further</i> , That award of each such grant shall	
43	be conditioned upon the recipient entering into an agreement requiring the	

1 grant to be repaid if the recipient fails to complete the course of training
 2 under the national board for professional teaching standards certification
 3 program: *And provided further*, That all moneys received by the
 4 department of education for repayment of grants made under the
 5 governor's teaching excellence scholarships program shall be deposited in
 6 the state treasury in accordance with the provisions of K.S.A. 75-4215, and
 7 amendments thereto, and shall be credited to the governor's teaching
 8 excellence scholarships program repayment fund.

9 State grants for improving teacher quality –
 10 federal fund (652-00-3526-3860).....No limit
 11 State grants for improving teacher
 12 quality – federal fund – state
 13 operations (652-00-3527-3870).....No limit
 14 21st century community learning centers –
 15 federal fund (652-00-3519-3890).....No limit
 16 State assessments –
 17 federal fund (652-00-3520-3800).....No limit
 18 Rural and low-income schools program –
 19 federal fund (652-00-3521-3810).....No limit
 20 TANF children's programs – federal
 21 fund (652-00-3323-0530).....No limit
 22 ESSA – student support
 23 academic enrichment –
 24 federal fund.....No limit
 25 Language assistance state grants –
 26 federal fund (652-00-3522-3820).....No limit
 27 Service clearing fund (652-00-2869-2800).....No limit
 28 Helping schools license plate program
 29 fund (652-00-2606-2600).....No limit
 30 General state aid transportation
 31 weighting – state highway
 32 fund (652-00-2222-2222).....No limit
 33 *Provided*, That on July 1, 2017, October 1, 2017, January 1, 2018, and
 34 April 1, 2018, the director of accounts and reports shall transfer
 35 \$24,150,000 from the state highway fund of the department of
 36 transportation to the general state aid transportation weighting – state
 37 highway fund of the department of education.
 38 Special education transportation
 39 weighting – state highway
 40 fund (652-00-2223-2223).....No limit
 41 *Provided*, That on July 1, 2017, October 1, 2017, January 1, 2018, and
 42 April 1, 2018, the director of accounts and reports shall transfer
 43 \$2,500,000 from the state highway fund of the department of

1 transportation to the special education transportation weighting – state
2 highway fund of the department of education.

3 Career and technical education
4 transportation – state highway
5 fund (652-00-2139-2139).....No limit

6 *Provided*, That on July 1, 2017, the director of accounts and reports shall
7 transfer \$650,000 from the state highway fund of the department of
8 transportation to the career and technical education transportation – state
9 highway fund of the department of education.

10 Local school district contribution
11 program checkoff fund.....No limit

12 Educational technology coordinator
13 fund (652-00-2157-2157).....No limit

14 *Provided*, That expenditures shall be made by the above agency for the
15 fiscal year ending June 30, 2018, from the educational technology
16 coordinator fund of the department of education to provide data on the
17 number of school districts served and cost savings for those districts in
18 fiscal year 2018 in order to assess the cost effectiveness of the position of
19 educational technology coordinator.

20 (c) There is appropriated for the above agency from the children's
21 initiatives fund for the fiscal year ending June 30, 2018, the following:

22 Parent education
23 program (652-00-2000-2510).....\$7,237,635

24 *Provided*, That any unencumbered balance in the parent education
25 program account in excess of \$100 as of June 30, 2017, is hereby
26 reappropriated for fiscal year 2018: *Provided further*, That expenditures
27 from the parent education program account for each such grant shall be
28 matched by the school district in an amount that is equal to not less than
29 65% of the grant.

30 Children's cabinet accountability
31 fund (652-00-2000-2402).....\$375,000

32 *Provided*, That any unencumbered balance in the children's cabinet
33 accountability fund account in excess of \$100 as of June 30, 2017, is
34 hereby reappropriated for fiscal year 2018.

35 CIF grants (652-00-2000-2408).....\$15,782,638

36 *Provided*, That any unencumbered balance in the CIF grants account in
37 excess of \$100 as of June 30, 2017, is hereby reappropriated for fiscal year
38 2018.

39 Quality initiative infants and
40 toddlers (652-00-2000-2420).....\$430,466

41 *Provided*, That any unencumbered balance in the quality initiative infants
42 and toddlers account in excess of \$100 as of June 30, 2017, is hereby
43 reappropriated for fiscal year 2018.

1 Early childhood block grant autism diagnosis.....\$43,047
 2 *Provided*, That any unencumbered balance in the early childhood block
 3 grant autism diagnosis account in excess of \$100 as of June 30, 2017, is
 4 hereby reappropriated for fiscal year 2018.

5 (d) On July 1, 2017, or as soon thereafter as moneys are available,
 6 notwithstanding the provisions of K.S.A. 8-1,148 or 38-1808, and
 7 amendments thereto, or any other statute, the director of accounts and
 8 reports shall transfer \$50,000 from the family and children trust account of
 9 the family and children investment fund (652-00-7375-7900) of the
 10 Kansas department of education to the communities in schools program
 11 fund (652-00-2221-2400) of the department of education.

12 (e) On March 30, 2018, and June 30, 2018, or as soon thereafter as
 13 moneys are available, notwithstanding the provisions of K.S.A. 8-267 or
 14 8-272, and amendments thereto, or any other statute, the director of
 15 accounts and reports shall transfer \$550,000 from the state safety fund
 16 (652-00-2538-2030) to the state general fund: *Provided*, That the transfer
 17 of such amount shall be in addition to any other transfer from the state
 18 safety fund to the state general fund as prescribed by law: *Provided*
 19 *further*, That the amount transferred from the state safety fund to the state
 20 general fund pursuant to this subsection is to reimburse the state general
 21 fund for accounting, auditing, budgeting, legal, payroll, personnel and
 22 purchasing services and any other governmental services that are
 23 performed on behalf of the department of education by other state agencies
 24 that receive appropriations from the state general fund to provide such
 25 services.

26 (f) On July 1, 2017, and quarterly thereafter, the director of accounts
 27 and reports shall transfer \$56,250 from the state highway fund of the
 28 department of transportation to the school bus safety fund (652-00-2532-
 29 2300) of the department of education.

30 (g) On July 1, 2017, the director of accounts and reports shall transfer
 31 an amount certified by the commissioner of education from the motorcycle
 32 safety fund (652-00-2633-2050) of the department of education to the
 33 motorcycle safety fund (561-00-2366-2360) of the state board of regents:
 34 *Provided*, That the amount to be transferred shall be determined by the
 35 commissioner of education based on the amounts required to be paid
 36 pursuant to K.S.A. 8-272(b)(2), and amendments thereto.

37 (h) There is appropriated for the above agency from the expanded
 38 lottery act revenues fund for the fiscal year ending June 30, 2018, the
 39 following:

40 KPERS – school employer
 41 contribution (652-00-1700-1700).....\$39,883,000

42 (i) On July 1, 2017, or as soon thereafter as moneys are available, the
 43 director of accounts and reports shall transfer \$89,323 from the USAC E-

1 rate program federal fund (561-00-3920-3920) of the state board of regents
 2 to the education technology coordinator fund (652-00-2157-2157) of the
 3 department of education: *Provided*, That the department of education shall
 4 provide information and data regarding the number of school districts
 5 served and cost savings attained by such school districts in order to assess
 6 the cost effectiveness of having this education technology coordinator
 7 position: *Provided further*, That such information and data shall be
 8 available by the department of education by the end of the fiscal year
 9 2018.

10 (j) There is appropriated for the above agency from the Kansas
 11 endowment for youth fund for the fiscal year ending June 30, 2018, the
 12 following:

13 Children's cabinet administration.....\$248,206
 14 *Provided*, That any unencumbered balance in the children's cabinet
 15 administration account in excess of \$100 as of June 30, 2017, is hereby
 16 reappropriated for fiscal year 2018.

17 (k) During the fiscal year ending June 30, 2018, the commissioner of
 18 education may transfer any part of any item of appropriation in the state
 19 foundation aid account, virtual funding account, low enrollment funding
 20 account, high enrollment funding account, transportation funding account,
 21 bilingual funding account, at-risk funding account, career technical
 22 education funding account or new school facilities funding account of the
 23 state general fund appropriated for fiscal year 2018 to another item of
 24 appropriation in the state foundation aid account, virtual funding account,
 25 low enrollment funding account, high enrollment funding account,
 26 transportation funding account, bilingual funding account, at-risk funding
 27 account, career technical education funding account or new school
 28 facilities funding account of the state general fund appropriated for fiscal
 29 year 2018 if the commissioner of education determines that any such
 30 transfers are necessary to meet the expenditures of any such accounts
 31 during fiscal year 2018. The commissioner of education shall certify each
 32 such amount transferred to the director of accounts and reports, and shall
 33 transmit a copy of each such certification at the same time to the director
 34 of the budget and the director of legislative research.

35 Sec. 2.

36 DEPARTMENT OF EDUCATION

37 (a) There is appropriated for the above agency from the state general
 38 fund for the fiscal year ending June 30, 2019, the following:

39 Operating expenditures (including official
 40 hospitality) (652-00-1000-0053).....\$12,685,361
 41 *Provided*, That any unencumbered balance in the operating expenditures
 42 (including official hospitality) account in excess of \$100 as of June 30,
 43 2018, is hereby reappropriated for fiscal year 2019.

1 Special education services
 2 aid (652-00-1000-0700).....\$447,980,455
 3 *Provided*, That any unencumbered balance in the special education
 4 services aid account in excess of \$100 as of June 30, 2018, is hereby
 5 reappropriated for fiscal year 2019: *Provided further*, That,
 6 notwithstanding the provisions of K.S.A. 72-978, and amendments thereto,
 7 or any other statute, expenditures shall be made by the above agency from
 8 the special education services aid account in fiscal year 2019, in an amount
 9 of \$12,000,000 for distribution of special education services aid to school
 10 districts based on the full-time equivalent enrollment of each school
 11 district: *And provided further*, That moneys received by school districts
 12 pursuant to the foregoing proviso shall be considered special education
 13 state aid and shall be expended by such school district for the provision of
 14 special education and related services by the school district: *And provided*
 15 *further*, That expenditures shall not be made from the special education
 16 services aid account for the provision of instruction for any homebound or
 17 hospitalized child unless the categorization of such child as exceptional is
 18 conjoined with the categorization of the child within one or more of the
 19 other categories of exceptionality: *And provided further*, That expenditures
 20 shall be made from this account for grants to school districts in amounts
 21 determined pursuant to and in accordance with the provisions of K.S.A.
 22 72-983, and amendments thereto: *And provided further*, That expenditures
 23 shall be made from the amount remaining in this account, after deduction
 24 of the expenditures specified in the foregoing provisos, for payments to
 25 school districts in amounts determined pursuant to and in accordance with
 26 the provisions of K.S.A. 72-978, and amendments thereto.
 27 State foundation aid (652-00-1000-0820). ~~\$1,132,313,809~~ ***\$1,132,013,809***
 28 *Provided*, That any unencumbered balance in the state foundation aid
 29 account in excess of \$100 as of June 30, 2018, is hereby reappropriated for
 30 fiscal year 2019.
 31 Virtual funding.....\$30,039,779
 32 *Provided*, That any unencumbered balance in the virtual funding account
 33 in excess of \$100 as of June 30, 2018, is hereby reappropriated for fiscal
 34 year 2019.
 35 Low enrollment funding.....\$172,015,626
 36 *Provided*, That any unencumbered balance in the low enrollment funding
 37 account in excess of \$100 as of June 30, 2018, is hereby reappropriated for
 38 fiscal year 2019.
 39 High enrollment funding.....\$50,793,144
 40 *Provided*, That any unencumbered balance in the high enrollment funding
 41 account in excess of \$100 as of June 30, 2018, is hereby reappropriated for
 42 fiscal year 2019.
 43 Transportation funding.....\$106,858,056

1 *Provided*, That any unencumbered balance in the transportation funding
 2 account in excess of \$100 as of June 30, 2018, is hereby reappropriated for
 3 fiscal year 2019.

4 Bilingual funding.....~~\$42,209,232~~{**\$44,695,632**}

5 *Provided*, That any unencumbered balance in the bilingual funding
 6 account in excess of \$100 as of June 30, 2018, is hereby reappropriated for
 7 fiscal year 2019.

8 At-risk funding.....\$409,244,564

9 *Provided*, That any unencumbered balance in the at-risk funding account
 10 in excess of \$100 as of June 30, 2018, is hereby reappropriated for fiscal
 11 year 2019.

12 Career technical education funding.....\$37,200,216

13 *Provided*, That any unencumbered balance in the career technical
 14 education funding account in excess of \$100 as of June 30, 2018, is hereby
 15 reappropriated for fiscal year 2019.

16 New school facilities funding.....\$10,670,470

17 *Provided*, That any unencumbered balance in the new school facilities
 18 funding account in excess of \$100 as of June 30, 2018, is hereby
 19 reappropriated for fiscal year 2019.

20 Supplemental state aid (652-00-1000-0840).....\$486,109,284

21 *Provided*, That any unencumbered balance in the supplemental state aid
 22 account in excess of \$100 as of June 30, 2018, is hereby reappropriated for
 23 fiscal year 2019.

24 Mentor teacher (652-00-1000-0440).....\$800,000

25 Professional development.....\$1,700,000

26 Information technology education
 27 opportunities (652-00-1000-0600).....\$500,000

28 Kansas reading success (652-00-1000-0070).....\$2,100,000

29 Discretionary grants (652-00-1000-0400).....\$322,457

30 *Provided*, That the above agency shall make expenditures from the
 31 discretionary grants account during the fiscal year 2019, in the amount not
 32 less than \$125,000 for after school programs for middle school students in
 33 the sixth, seventh and eighth grades: *Provided further*, That the after school
 34 programs may also include fifth and ninth grade students, if they attend a
 35 junior high: *And provided further*, That such discretionary grants shall be
 36 awarded to after school programs that operate for a minimum of two hours
 37 a day, every day that school is in session, and a minimum of six hours a
 38 day for a minimum of five weeks during the summer: *And provided*
 39 *further*, That the discretionary grants awarded to after school programs
 40 shall require a \$1 for \$1 local match: *And provided further*, That the
 41 aggregate amount of discretionary grants awarded to any one after school
 42 program shall not exceed \$25,000.

43 School food assistance (652-00-1000-0320).....\$2,510,486

1 School safety hotline (652-00-1000-0230).....\$10,000
 2 KPERS – employer contributions –
 3 USDs.....\$421,856,124
 4 KPERS – employer
 5 contributions (652-00-1000-0100).....\$26,885,049
 6 *Provided*, That any unencumbered balance in the KPERS – employer
 7 contributions account in excess of \$100 as of June 30, 2018, is hereby
 8 reappropriated for fiscal year 2019: *Provided further*, That all expenditures
 9 from the KPERS – employer contributions account shall be for payment of
 10 participating employers' contributions to the Kansas public employees
 11 retirement system as provided in K.S.A. 74-4939, and amendments
 12 thereto: *And provided further*, That expenditures from this account for the
 13 payment of participating employers' contributions to the Kansas public
 14 employees retirement system may be made regardless of when the liability
 15 was incurred.
 16 Educable deaf-blind and severely
 17 handicapped children's programs
 18 aid (652-00-1000-0630).....\$110,000
 19 School district juvenile detention
 20 facilities and Flint Hills
 21 job corps center
 22 grants (652-00-1000-0290).....\$4,771,500
 23 *Provided*, That any unencumbered balance in the school district juvenile
 24 detention facilities and Flint Hills job corps center grants account in excess
 25 of \$100 as of June 30, 2018, is hereby reappropriated for fiscal year 2019:
 26 *Provided further*, That expenditures shall be made from the school district
 27 juvenile detention facilities and Flint Hills job corps center grants account
 28 for grants to school districts in amounts determined pursuant to and in
 29 accordance with the provisions of K.S.A. 72-8187, and amendments
 30 thereto.
 31 Governor's teaching excellence
 32 scholarships and
 33 awards (652-00-1000-0770).....\$327,500
 34 *Provided*, That any unencumbered balance in the governor's teaching
 35 excellence scholarships and awards account in excess of \$100 as of June
 36 30, 2018, is hereby reappropriated for fiscal year 2019: *Provided further*,
 37 That all expenditures from the governor's teaching excellence scholarships
 38 and awards account for teaching excellence scholarships shall be made in
 39 accordance with K.S.A. 72-1398, and amendments thereto: *And provided*
 40 *further*, That each such grant shall be required to be matched on a \$1 for \$1
 41 basis from nonstate sources: *And provided further*, That award of each such
 42 grant shall be conditioned upon the recipient entering into an agreement
 43 requiring the grant to be repaid if the recipient fails to complete the course

1 of training under the national board for professional teaching standards
 2 certification program: *And provided further*; That all moneys received by
 3 the department of education for repayment of grants for governor's
 4 teaching excellence scholarships shall be deposited in the state treasury
 5 and credited to the governor's teaching excellence scholarships program
 6 repayment fund (652-00-7221-7200).

7 Incentive for technical education (652 - 00 - 1000 - 0110).....\$50,000
 8 *Provided*, That, on July 1, 2018, notwithstanding the provisions of K.S.A.
 9 72-4489, and amendments thereto, or any other statute, the department of
 10 education shall grant an award in an amount equal to \$1,000 for each pupil
 11 graduating from a high school in a school district having obtained an
 12 industry-recognized credential either prior to graduation from high school
 13 or by December 31 immediately following graduation in an occupation
 14 that has been identified by the secretary of labor, in consultation with the
 15 state board of regents and the state board of education, as an occupation in
 16 highest need of additional skilled employees at the time the pupil entered
 17 the career technical education course or program in the school district:
 18 *Provided further*; That, if the amount of moneys appropriated for the above
 19 agency for fiscal year 2019 is less than the amount of moneys to be
 20 awarded to such school districts, the department of education shall prorate
 21 the available moneys to such school districts accordingly.

22 (b) There is appropriated for the above agency from the following
 23 special revenue fund or funds for the fiscal year ending June 30, 2019, all
 24 moneys now or hereafter lawfully credited to and available in such fund or
 25 funds, except that expenditures other than refunds authorized by law and
 26 transfers to other state agencies shall not exceed the following:

27 State school district finance
 28 fund (652-00-7393-7000).....No limit

29 School district capital improvements
 30 fund (652-00-2880-2880).....No limit

31 *Provided*, That expenditures from the school district capital improvements
 32 fund shall be made only for the payment of general obligation bonds
 33 approved by voters under the authority of K.S.A. 72-6761, and
 34 amendments thereto.

35 Mineral production education
 36 fund (652-00-7669-7669).....No limit

37 School district capital outlay state aid
 38 fund.....No limit

39 Conversion of materials and equipment
 40 fund (652-00-2420-2020).....No limit

41 State safety fund (652-00-2538-2030).....No limit

42 School bus safety fund (652-00-2532-2300).....No limit

43 Motorcycle safety fund (652-00-2633-2050).....No limit

1	Federal indirect cost reimbursement	
2	fund (652-00-2312-2200).....	No limit
3	Teacher and administrator fee	
4	fund (652-00-2728-2700).....	No limit
5	Food assistance –	
6	federal fund (652-00-3230-3020).....	No limit
7	Food assistance – school breakfast program –	
8	federal fund (652-00-3529-3490).....	No limit
9	Food assistance – national school lunch program –	
10	federal fund (652-00-3530-3500).....	No limit
11	Food assistance – child and	
12	adult care food program –	
13	federal fund (652-00-3531-3510).....	No limit
14	Community-based child	
15	abuse prevention –	
16	federal fund (652-00-3319-7400).....	No limit
17	Family and children investment	
18	fund (652-00-7375).....	No limit
19	Elementary and secondary school aid –	
20	federal fund (652-00-3233-3040).....	No limit
21	Educationally deprived children – state operations –	
22	federal fund (652-00-3131-3130).....	No limit
23	Elementary and secondary school –	
24	educationally deprived children –	
25	LEA's fund (652-00-3532-3520).....	No limit
26	Education of handicapped children fund –	
27	federal (652-00-3234-3050).....	No limit
28	Education of handicapped children	
29	fund – state operations –	
30	federal fund (652-00-3534-3540).....	No limit
31	Education of handicapped children	
32	fund – preschool – federal	
33	fund (652-00-3535-3550).....	No limit
34	Education of handicapped children	
35	fund – preschool state operations –	
36	federal (652-00-3536-3560).....	No limit
37	Elementary and secondary school	
38	aid – federal fund – migrant	
39	education fund (652-00-3537-3570).....	No limit
40	Elementary and secondary school aid –	
41	federal fund – migrant education –	
42	state operations (652-00-3538-3580).....	No limit
43	Vocational education title II –	

1	federal fund (652-00-3539-3590).....	No limit
2	Vocational education title II –	
3	federal fund – state	
4	operations (652-00-3540-3600)	No limit
5	Educational research grants and projects	
6	fund (652-00-3592-3070).....	No limit
7	Inservice education workshop	
8	fee fund (652-00-2230-2010).....	No limit
9	<i>Provided</i> , That expenditures may be made from the inservice education	
10	workshop fee fund for operating expenditures, including official	
11	hospitality, incurred for inservice workshops and conferences: <i>Provided</i>	
12	<i>further</i> , That the state board of education is hereby authorized to fix,	
13	charge and collect fees for inservice workshops and conferences: <i>And</i>	
14	<i>provided further</i> , That such fees shall be fixed in order to recover all or	
15	part of such operating expenditures incurred for inservice workshops and	
16	conferences: <i>And provided further</i> , That all fees received for inservice	
17	workshops and conferences shall be deposited in the state treasury in	
18	accordance with the provisions of K.S.A. 75-4215, and amendments	
19	thereto, and shall be credited to the inservice education workshop fee fund.	
20	Private donations, gifts, grants and bequests	
21	fund (652-00-7307-5000).....	No limit
22	Reimbursement for services	
23	fund (652-00-3056-3200).....	No limit
24	Communities in schools program	
25	fund (652-00-2221-2400).....	No limit
26	Governor's teaching excellence scholarships program repayment	
27	fund (652-00-7221-7200).....	No limit
28	<i>Provided</i> , That all expenditures from the governor's teaching excellence	
29	scholarships program repayment fund shall be made in accordance with	
30	K.S.A. 72-1398, and amendments thereto: <i>Provided further</i> , That each	
31	such grant shall be required to be matched on a \$1 for \$1 basis from	
32	nonstate sources: <i>And provided further</i> , That award of each such grant shall	
33	be conditioned upon the recipient entering into an agreement requiring the	
34	grant to be repaid if the recipient fails to complete the course of training	
35	under the national board for professional teaching standards certification	
36	program: <i>And provided further</i> , That all moneys received by the	
37	department of education for repayment of grants made under the	
38	governor's teaching excellence scholarships program shall be deposited in	
39	the state treasury in accordance with the provisions of K.S.A. 75-4215, and	
40	amendments thereto, and shall be credited to the governor's teaching	
41	excellence scholarships program repayment fund.	
42	State grants for improving teacher quality –	
43	federal fund (652-00-3526-3860).....	No limit

1	State grants for improving	
2	teacher quality – federal fund –	
3	state operations (652-00-3527-3870).....	No limit
4	21st century community	
5	learning centers – federal	
6	fund (652-00-3519-3890).....	No limit
7	State assessments –	
8	federal fund (652-00-3520-3800).....	No limit
9	Rural and low-income schools program –	
10	federal fund (652-00-3521-3810).....	No limit
11	TANF children's programs – federal	
12	fund (652-00-3323-0530).....	No limit
13	ESSA – student support	
14	academic enrichment –	
15	federal fund.....	No limit
16	Language assistance state grants –	
17	federal fund (652-00-3522-3820).....	No limit
18	Service clearing fund (652-00-2869-2800).....	No limit
19	Helping schools	
20	license plate program	
21	fund (652-00-2606-2600).....	No limit
22	General state aid transportation	
23	weighting – state highway	
24	fund (652-00-2222-2222).....	No limit
25	<i>Provided, That on July 1, 2018, October 1, 2018, January 1, 2019, and</i>	
26	<i>April 1, 2019, the director of accounts and reports shall transfer</i>	
27	<i>\$24,150,000 from the state highway fund of the department of</i>	
28	<i>transportation to the general state aid transportation weighting – state</i>	
29	<i>highway fund of the department of education.</i>	
30	Special education transportation	
31	weighting – state highway	
32	fund (652-00-2223-2223).....	No limit
33	<i>Provided, That on July 1, 2018, October 1, 2018, January 1, 2019, and</i>	
34	<i>April 1, 2019, the director of accounts and reports shall transfer</i>	
35	<i>\$2,500,000 from the state highway fund of the department of</i>	
36	<i>transportation to the special education transportation weighting – state</i>	
37	<i>highway fund of the department of education.</i>	
38	Career and technical education	
39	transportation – state highway	
40	fund (652-00-2139-2139).....	No limit
41	<i>Provided, That on July 1, 2018, the director of accounts and reports shall</i>	
42	<i>transfer \$650,000 from the state highway fund of the department of</i>	
43	<i>transportation to the career and technical education transportation – state</i>	

1 highway fund of the department of education.
 2 Local school district contribution
 3 program checkoff fund.....No limit
 4 Educational technology coordinator
 5 fund (652-00-2157-2157).....No limit
 6 *Provided*, That expenditures shall be made by the above agency for the
 7 fiscal year ending June 30, 2019, from the educational technology
 8 coordinator fund of the department of education to provide data on the
 9 number of school districts served and cost savings for those districts in
 10 fiscal year 2019 in order to assess the cost effectiveness of the position of
 11 educational technology coordinator.
 12 (c) There is appropriated for the above agency from the children's
 13 initiatives fund for the fiscal year ending June 30, 2019, the following:
 14 Parent education program (652-00-2000-2510).....\$7,237,635
 15 *Provided*, That any unencumbered balance in the parent education
 16 program account in excess of \$100 as of June 30, 2018, is hereby
 17 reappropriated for fiscal year 2019: *Provided further*; That expenditures
 18 from the parent education program account for each such grant shall be
 19 matched by the school district in an amount that is equal to not less than
 20 65% of the grant.
 21 Children's cabinet accountability
 22 fund (652-00-2000-2402).....\$375,000
 23 *Provided*, That any unencumbered balance in the children's cabinet
 24 accountability fund account in excess of \$100 as of June 30, 2018, is
 25 hereby reappropriated for fiscal year 2019.
 26 CIF grants (652-00-2000-2408).....\$15,782,786
 27 *Provided*, That any unencumbered balance in the CIF grants account in
 28 excess of \$100 as of June 30, 2018, is hereby reappropriated for fiscal year
 29 2019.
 30 Quality initiative infants and
 31 toddlers (652-00-2000-2420).....\$430,466
 32 *Provided*, That any unencumbered balance in the quality initiative infants
 33 and toddlers account in excess of \$100 as of June 30, 2018, is hereby
 34 reappropriated for fiscal year 2019.
 35 Early childhood block grant autism diagnosis.....\$43,047
 36 *Provided*, That any unencumbered balance in the early childhood block
 37 grant autism diagnosis account in excess of \$100 as of June 30, 2018, is
 38 hereby reappropriated for fiscal year 2019.
 39 (d) On July 1, 2018, or as soon thereafter as moneys are available,
 40 notwithstanding the provisions of K.S.A. 8-1,148 or 38-1808, and
 41 amendments thereto, or any other statute, the director of accounts and
 42 reports shall transfer \$50,000 from the family and children trust account of
 43 the family and children investment fund (652-00-7375-7900) of the

1 Kansas department for children and families to the communities in schools
2 program fund (652-00-2221-2400) of the department of education.

3 (e) On March 30, 2019, and June 30, 2019, or as soon thereafter as
4 moneys are available, notwithstanding the provisions of K.S.A. 8-267 or
5 8-272, and amendments thereto, or any other statute, the director of
6 accounts and reports shall transfer \$550,000 from the state safety fund
7 (652-00-2538-2030) to the state general fund: *Provided*, That the transfer
8 of such amount shall be in addition to any other transfer from the state
9 safety fund to the state general fund as prescribed by law: *Provided*
10 *further*, That the amount transferred from the state safety fund to the state
11 general fund pursuant to this subsection is to reimburse the state general
12 fund for accounting, auditing, budgeting, legal, payroll, personnel and
13 purchasing services and any other governmental services that are
14 performed on behalf of the department of education by other state agencies
15 that receive appropriations from the state general fund to provide such
16 services.

17 (f) On July 1, 2018, and quarterly thereafter, the director of accounts
18 and reports shall transfer \$56,250 from the state highway fund of the
19 department of transportation to the school bus safety fund (652-00-2532-
20 2300) of the department of education.

21 (g) On July 1, 2018, the director of accounts and reports shall transfer
22 an amount certified by the commissioner of education from the motorcycle
23 safety fund (652-00-2633-2050) of the department of education to the
24 motorcycle safety fund (561-00-2366-2360) of the state board of regents:
25 *Provided*, That the amount to be transferred shall be determined by the
26 commissioner of education based on the amounts required to be paid
27 pursuant to K.S.A. 8-272(b)(2), and amendments thereto.

28 (h) There is appropriated for the above agency from the expanded
29 lottery act revenues fund for the fiscal year ending June 30, 2019, the
30 following:

31 KPERS – school employer
32 contribution (652-00-1700-1700).....\$40,084,000

33 (i) On July 1, 2018, or as soon thereafter as moneys are available, the
34 director of accounts and reports shall transfer \$89,323 from the USAC E-
35 rate program federal fund (561-00-3920-3920) of the state board of regents
36 to the education technology coordinator fund (652-00-2157-2157) of the
37 department of education: *Provided*, That the department of education shall
38 provide information and data regarding the number of school districts
39 served and cost savings attained by such school districts in order to assess
40 the cost effectiveness of having this education technology coordinator
41 position: *Provided further*, That such information and data shall be
42 available by the department of education by the end of the fiscal year
43 2019.

1 (j) There is appropriated for the above agency from the Kansas
 2 endowment for youth fund for the fiscal year ending June 30, 2019, the
 3 following:

4 Children's cabinet
 5 administration.....\$248,571

6 *Provided*, That any unencumbered balance in the children's cabinet
 7 administration account in excess of \$100 as of June 30, 2017, is hereby
 8 reapportioned for fiscal year 2018.

9 (k) During the fiscal year ending June 30, 2019, the commissioner of
 10 education may transfer any part of any item of appropriation in the state
 11 foundation aid account, virtual funding account, low enrollment funding
 12 account, high enrollment funding account, transportation funding account,
 13 bilingual funding account, at-risk funding account, career technical
 14 education funding account or new school facilities funding account of the
 15 state general fund appropriated for fiscal year 2019 to another item of
 16 appropriation in the state foundation aid account, virtual funding account,
 17 low enrollment funding account, high enrollment funding account,
 18 transportation funding account, bilingual funding account, at-risk funding
 19 account, career technical education funding account or new school
 20 facilities funding account of the state general fund appropriated for fiscal
 21 year 2019 if the commissioner of education determines that any such
 22 transfers are necessary to meet the expenditures of any such accounts
 23 during fiscal year 2019. The commissioner of education shall certify each
 24 such amount transferred to the director of accounts and reports, and shall
 25 transmit a copy of each such certification at the same time to the director
 26 of the budget and the director of legislative research.

27 New Sec. 3. Sections 3 through 47 *{and 105}*, and amendments
 28 thereto, shall be known and may be cited as the Kansas school equity and
 29 enhancement act.

30 New Sec. 4. As used in the Kansas school equity and enhancement
 31 act, section 3 et seq., and amendments thereto:

32 (a) "Adjusted enrollment" means the enrollment of a school district
 33 adjusted by adding the following weightings, if any, to the enrollment of a
 34 school district: At-risk student weighting; bilingual weighting; career
 35 technical education weighting; declining enrollment weighting; high-
 36 density at-risk student weighting; high enrollment weighting; low
 37 enrollment weighting; school facilities weighting; ancillary school
 38 facilities weighting; cost-of-living weighting; special education and related
 39 services weighting; and transportation weighting.

40 (b) "Ancillary school facilities weighting" means an addend
 41 component assigned to the enrollment of school districts pursuant to
 42 section 30, and amendments thereto, on the basis of costs attributable to
 43 commencing operation of one or more new *{school facilities}* by such school

1 districts.

2 (c) (1) "At-risk student" means a student who is eligible for free
3 meals under the national school lunch act, and who is enrolled in a school
4 district that maintains an approved at-risk student assistance program.

5 (2) The term "at-risk student" shall not include any student enrolled
6 in any of the grades one through 12 who is in attendance less than full
7 time, or any student who is over 19 years of age. The provisions of this
8 paragraph shall not apply to any student who has an individualized
9 education program.

10 (d) "At-risk student weighting" means an addend component assigned
11 to the enrollment of school districts pursuant to section 23(a), and
12 amendments thereto, on the basis of costs attributable to the maintenance
13 of at-risk educational programs by such school districts.

14 (e) "Base aid for student excellence" or "BASE aid" means an amount
15 appropriated by the legislature in a fiscal year for the designated year. The
16 amount of BASE aid shall be as follows:

17 (1) For school year 2017-2018, \$4,006;

18 (2) for school year 2018-2019, \$4,080; and

19 (3) for school year 2019-2020, and each school year thereafter, the
20 BASE aid shall be the BASE aid amount for the immediately preceding
21 school year plus an amount equal to the average percentage increase in the
22 consumer price index for all urban consumers in the midwest region as
23 published by the bureau of labor statistics of the United States department
24 of labor during the three immediately preceding school years.

25 (f) "Bilingual weighting" means an addend component assigned to
26 the enrollment of school districts pursuant to section 22, and amendments
27 thereto, on the basis of costs attributable to the maintenance of bilingual
28 educational programs by such school districts.

29 (g) "Board" means the board of education of a school district.

30 (h) "Budget per student" means the general fund budget of a school
31 district divided by the enrollment of the school district.

32 (i) "Categorical fund" means and includes the following funds of a
33 school district: Adult education fund; adult supplementary education fund;
34 at-risk education fund; bilingual education fund; career and postsecondary
35 education fund; driver training fund; educational excellence grant program
36 fund; extraordinary school program fund; food service fund; parent
37 education program fund; preschool-aged at-risk education fund;
38 professional development fund; special education fund; and summer
39 program fund.

40 (j) "Cost-of-living weighting" means an addend component assigned
41 to the enrollment of school districts pursuant to section 31, and
42 amendments thereto, on the basis of costs attributable to the cost of living
43 in such school districts.

1 (k) "Current school year" means the school year during which state
2 foundation aid is determined by the state board under section 6, and
3 amendments thereto.

4 (l) "Declining enrollment weighting" means an addend component
5 assigned to the enrollment of school districts pursuant to section 32, and
6 amendments thereto, on the basis of costs attributable to the declining
7 enrollment of such school districts.

8 (m) "Enrollment" means:

9 (1) The number of students regularly enrolled in kindergarten and
10 grades one through 12 in the school district on September 20 of the
11 preceding school year plus the number of preschool-aged at-risk students
12 regularly enrolled in the school district on September 20 of the current
13 school year, except a student who is a foreign exchange student shall not
14 be counted unless such student is regularly enrolled in the school district
15 on September 20 and attending kindergarten or any of the grades one
16 through 12 maintained by the school district for at least one semester or
17 two quarters, or the equivalent thereof.

18 (2) If the enrollment in a school district in the preceding school year
19 has decreased from enrollment in the second preceding school year, the
20 enrollment of the school district in the current school year means the sum
21 of:

22 (A) The enrollment in the second preceding school year, excluding
23 students under paragraph (2)(B), minus enrollment in the preceding school
24 year of preschool-aged at-risk students, if any, plus enrollment in the
25 current school year of preschool-aged at-risk students, if any; and

26 (B) the adjusted enrollment in the second preceding school year of
27 any students participating in the tax credit for low income students
28 scholarship program pursuant to K.S.A. 2016 Supp. 72-99a01 et seq., and
29 amendments thereto, in the preceding school year, if any, plus the adjusted
30 enrollment in the preceding school year of preschool-aged at-risk students
31 who are participating in the tax credit for low income students scholarship
32 program pursuant to K.S.A. 2016 Supp. 72-99a01 et seq., and amendments
33 thereto, in the current school year, if any.

34 (3) For any school district that received federal impact aid for the
35 preceding school year, if the enrollment in such school district in the
36 preceding school year has decreased from enrollment in the second
37 preceding school year, the enrollment of the school district in the current
38 school year means whichever is the greater of:

39 (A) The enrollment determined under subsection (m)(2); or

40 (B) the sum of the enrollment in the preceding school year of
41 preschool-aged at-risk students, if any, and the arithmetic mean of the sum
42 of:

43 (i) The enrollment of the school district in the preceding school year

1 minus the enrollment in such school year of preschool-aged at-risk
2 students, if any;

3 (ii) the enrollment in the second preceding school year minus the
4 enrollment in such school year of preschool-aged at-risk students, if any;
5 and

6 (iii) the enrollment in the third preceding school year minus the
7 enrollment in such school year of preschool-aged at-risk students, if any.

8 (4) (A) For school year 2017-2018, the enrollment determined under
9 paragraph (1), (2) or (3), except if the school district offers kindergarten on
10 a full-time basis in such school year, students regularly enrolled in
11 kindergarten in the school district in the preceding school year shall be
12 counted as one student regardless of actual attendance during such
13 preceding school year.

14 (B) For school year 2018-2019 and each school year thereafter, the
15 enrollment determined under paragraph (1), (2) or (3), except if the school
16 district begins to offer kindergarten on a full-time basis in such school
17 year, students regularly enrolled in kindergarten in the school district in the
18 preceding school year shall be counted as one student regardless of actual
19 attendance during such preceding school year.

20 (n) "February 20" has its usual meaning, except that in any year in
21 which February 20 is not a day on which school is maintained, it means
22 the first day after February 20 on which school is maintained.

23 (o) "Federal impact aid" means an amount equal to the federally
24 qualified percentage of the amount of moneys a school district receives in
25 the current school year under the provisions of title I of public law 874 and
26 congressional appropriations therefor, excluding amounts received for
27 assistance in cases of major disaster and amounts received under the low-
28 rent housing program. The amount of federal impact aid shall be
29 determined by the state board in accordance with terms and conditions
30 imposed under the provisions of the public law and rules and regulations
31 thereunder.

32 (p) "General fund" means the fund of a school district from which
33 operating expenses are paid and in which is deposited all amounts of state
34 foundation aid provided under this act, payments under K.S.A. 72-7105a,
35 and amendments thereto, payments of federal funds made available under
36 the provisions of title I of public law 874, except amounts received for
37 assistance in cases of major disaster and amounts received under the low-
38 rent housing program and such other moneys as are provided by law.

39 (q) "General fund budget" means the amount budgeted for operating
40 expenses in the general fund of a school district.

41 (r) "High-density at-risk student weighting" means an addend
42 component assigned to the enrollment of school districts pursuant to
43 section 23(b), and amendments thereto, on the basis of costs attributable to

1 the maintenance of at-risk educational programs by such school districts.

2 (s) "High enrollment weighting" means an addend component
3 assigned to the enrollment of school districts pursuant to section 21(b), and
4 amendments thereto, on the basis of costs attributable to maintenance of
5 educational programs by such school districts.

6 (t) "Juvenile detention facility" means the same as such term is
7 defined in K.S.A. 72-8187, and amendments thereto.

8 (u) "Local foundation aid" means the sum of the following amounts:

9 (1) An amount equal to any unexpended and unencumbered balance
10 remaining in the general fund of the school district, except moneys
11 received by the school district and authorized to be expended for the
12 purposes specified in section 40, and amendments thereto;

13 (2) an amount equal to any remaining proceeds from taxes levied
14 under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto,
15 prior to their repeal;

16 (3) an amount equal to the amount deposited in the general fund in
17 the current school year from moneys received in such school year by the
18 school district under the provisions of K.S.A. 72-1046a(a), and
19 amendments thereto;

20 (4) an amount equal to the amount deposited in the general fund in
21 the current school year from moneys received in such school year by the
22 school district pursuant to contracts made and entered into under authority
23 of K.S.A. 72-6757, and amendments thereto;

24 (5) an amount equal to the amount credited to the general fund in the
25 current school year from moneys distributed in such school year to the
26 school district under the provisions of articles 17 and 34 of chapter 12 of
27 the Kansas Statutes Annotated, and amendments thereto, and under the
28 provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes
29 Annotated, and amendments thereto;

30 (6) an amount equal to the amount of payments received by the
31 school district under the provisions of K.S.A. 72-979, and amendments
32 thereto;

33 (7) an amount equal to the amount of any grant received by the
34 school district under the provisions of K.S.A. 72-983, and amendments
35 thereto; and

36 (8) an amount equal to 70% of the federal impact aid of the school
37 district.

38 (v) "Low enrollment weighting" means an addend component
39 assigned to the enrollment of school districts pursuant to section 21(a), and
40 amendments thereto, on the basis of costs attributable to maintenance of
41 educational programs by such school districts.

42 (w) "Operating expenses" means the total expenditures and lawful
43 transfers from the general fund of a school district during a school year for

1 all purposes, except expenditures for the purposes specified in section 40,
2 and amendments thereto.

3 (x) "Preceding school year" means the school year immediately
4 before the current school year.

5 (y) "Preschool-aged at-risk student" means an at-risk student who has
6 attained the age of four years, is under the age of eligibility for attendance
7 at kindergarten, and has been selected by the state board in accordance
8 with guidelines governing the selection of students for participation in
9 head start programs.

10 (z) "Preschool-aged exceptional children" means exceptional
11 children, except gifted children, who have attained the age of three years
12 but are under the age of eligibility for attendance at kindergarten. The
13 terms "exceptional children" and "gifted children" have the same meaning
14 as those terms are defined in K.S.A. 72-962, and amendments thereto.

15 (aa) "Psychiatric residential treatment facility" means the same as
16 such term is defined in K.S.A. 72-8187, and amendments thereto.

17 (bb) "School district" means a school district organized under the
18 laws of this state that is maintaining public school for a school term in
19 accordance with the provisions of K.S.A. 72-1106, and amendments
20 thereto.

21 (cc) "School facilities weighting" means an added component
22 assigned to the enrollment of school districts pursuant to section 28, and
23 amendments thereto, on the basis of costs attributable to commencing
24 operation of one or more new school facilities by such school districts.

25 (dd) "School year" means the 12-month period ending June 30.

26 (ee) "September 20" has its usual meaning, except that in any year in
27 which September 20 is not a day on which school is maintained, it means
28 the first day after September 20 on which school is maintained.

29 (ff) "Special education and related services weighting" means an
30 addend component assigned to the enrollment of school districts pursuant
31 to section 29, and amendments thereto, on the basis of costs attributable to
32 the maintenance of special education and related services by such school
33 districts.

34 (gg) "State board" means the state board of education.

35 (hh) "State foundation aid" means the amount of aid distributed to
36 school district as determined by the state board pursuant to section 6, and
37 amendments thereto.

38 (ii) (1) "Student" means any person who is regularly enrolled in a
39 school district and attending kindergarten or any of the grades one through
40 12 maintained by the school district or who is regularly enrolled in a
41 school district and attending kindergarten or any of the grades one through
42 12 in another school district in accordance with an agreement entered into
43 under authority of K.S.A. 72-8233, and amendments thereto, or who is

1 regularly enrolled in a school district and attending special education
2 services provided for preschool-aged exceptional children by the school
3 district.

4 (2) (A) Except as otherwise provided in this subsection, the following
5 shall be counted as one student:

6 (i) A student in attendance full-time; and

7 (ii) a student enrolled in a school district and attending special
8 education and related services, provided for by the school district.

9 (B) The following shall be counted as $\frac{1}{2}$ student:

10 (i) A student enrolled in a school district and attending special
11 education and related services for preschool-aged exceptional children
12 provided for by the school district; and

13 (ii) a preschool-aged at-risk student enrolled in a school district and
14 receiving services under an approved at-risk student assistance plan
15 maintained by the school district.

16 (D) A student in attendance part-time shall be counted as that
17 proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance
18 bears to full-time attendance.

19 (E) A student enrolled in and attending an institution of
20 postsecondary education that is authorized under the laws of this state to
21 award academic degrees shall be counted as one student if the student's
22 postsecondary education enrollment and attendance together with the
23 student's attendance in either of the grades 11 or 12 is at least $\frac{5}{6}$ time,
24 otherwise the student shall be counted as that proportion of one student (to
25 the nearest $\frac{1}{10}$) that the total time of the student's postsecondary education
26 attendance and attendance in grades 11 or 12, as applicable, bears to full-
27 time attendance.

28 (F) A student enrolled in and attending a technical college, a career
29 technical education program of a community college or other approved
30 career technical education program shall be counted as one student, if the
31 student's career technical education attendance together with the student's
32 attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise
33 the student shall be counted as that proportion of one student (to the
34 nearest $\frac{1}{10}$) that the total time of the student's career technical education
35 attendance and attendance in any of grades nine through 12 bears to full-
36 time attendance.

37 (G) A student enrolled in a school district and attending a non-virtual
38 school and also attending a virtual school shall be counted as that
39 proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance
40 at the non-virtual school bears to full-time attendance.

41 (H) A student enrolled in a school district and attending special
42 education and related services provided for by the school district and also
43 attending a virtual school shall be counted as that proportion of one

1 student (to the nearest $\frac{1}{10}$) that the student's attendance at the non-virtual
2 school bears to full-time attendance.

3 ***{(I) A student enrolled in a school district who is not a resident of***
4 ***Kansas shall be counted as follows:***

5 ***(i) For school year 2017-2018, $\frac{3}{4}$ of a student; and***

6 ***(ii) for school year 2018-2019 and each school year thereafter, $\frac{1}{2}$ of***
7 ***a student.}***

8 (3) The following shall not be counted as a student:

9 (A) An individual residing at the Flint Hills job corps center;

10 (B) except as provided in subsection (ii)(2), an individual confined in
11 and receiving educational services provided for by a school district at a
12 juvenile detention facility; and

13 (C) an individual enrolled in a school district but housed, maintained
14 and receiving educational services at a state institution or a psychiatric
15 residential treatment facility.

16 (4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et
17 seq., and amendments thereto, shall be counted in accordance with the
18 provisions of K.S.A. 2016 Supp. 72-3715, and amendments thereto.

19 (jj) "Total foundation aid" means an amount equal to the product
20 obtained by multiplying the BASE aid by the adjusted enrollment of a
21 school district.

22 (kk) "Transportation weighting" means an addend component
23 assigned to the enrollment of school districts pursuant to section 20, and
24 amendments thereto, on the basis of costs attributable to the provision or
25 furnishing of transportation.

26 (ll) "Virtual school" means the same as such term is defined in K.S.A.
27 2016 Supp. 72-3712, and amendments thereto.

28 New Sec. 5. (a) The state school district finance fund, established by
29 K.S.A. 1991 Supp. 72-7081, prior to its repeal, is hereby continued in
30 existence and shall consist of: (1) All moneys credited to such fund under
31 K.S.A. 2016 Supp. 72-6463 through 72-6481, prior to their expiration; and
32 (2) all amounts transferred to such fund under sections 8, 14, 15, 30, 31
33 and 32, and amendments thereto.

34 (b) The state school district finance fund shall be used for the purpose
35 of school district finance and for no other governmental purpose. It is the
36 intent of the legislature that the fund shall remain intact and inviolate for
37 such purpose, and moneys in the fund shall not be subject to the provisions
38 of K.S.A. 75-3722, 75-3725a and 75-3726a, and amendments thereto.

39 (c) Amounts in the state school district finance fund shall be allocated
40 and distributed to school districts as a portion of state foundation aid
41 provided for under this act.

42 New Sec. 6. In each school year, the state board shall determine the
43 amount of state foundation aid for each school district for such school

1 year. The state board shall determine the amount of the school district's
2 local foundation aid for the school year. If the amount of the school
3 district's local foundation aid is greater than the amount of total foundation
4 aid determined for the school district for the school year, the school district
5 shall not receive state foundation aid in any amount. If the amount of the
6 school district's local foundation aid is less than the amount of total
7 foundation aid determined for the school district for the school year, the
8 state board shall subtract the amount of the school district's local
9 foundation aid from the amount of total foundation aid. The remainder is
10 the amount of state foundation aid the school district shall receive for the
11 school year.

12 New Sec. 7. (a) The distribution of state foundation aid under this act
13 shall be made in accordance with appropriation acts each year as provided
14 in this section.

15 (b) (1) In the months of July through May of each school year, the
16 state board shall determine the amount of state foundation aid that will be
17 required by each school district to maintain operations in each such month.
18 In making such determination, the state board shall take into consideration
19 the school district's access to local foundation aid and the obligations of
20 the general fund that must be satisfied during the month. The amount
21 determined by the state board under this provision is the amount of state
22 foundation aid that will be distributed to the school district in the months
23 of July through May.

24 (2) In the month of June of each school year, payment shall be made
25 of the full amount of the state foundation aid determined for the school
26 year less the sum of the monthly payments made in the months of July
27 through May pursuant to subsection (b)(1).

28 (c) Payments of state foundation aid shall be distributed to school
29 districts once each month on the dates prescribed by the state board. The
30 state board shall certify to the director of accounts and reports the amount
31 due as state foundation aid to each school district in each of the months of
32 July through June. Such certification, and the amount of state foundation
33 aid payable from the state general fund, shall be approved by the director
34 of the budget. The director of accounts and reports shall draw warrants on
35 the state treasurer payable to the school district treasurer of each school
36 district, pursuant to vouchers approved by the state board. Upon receipt of
37 such warrant, each school district treasurer shall deposit the amount of
38 state foundation aid in the general fund of the school district, except that
39 an amount equal to the amount of federal impact aid not included in the
40 local foundation aid of a school district may be disposed of as provided in
41 section 38(a), and amendments thereto.

42 (d) If any amount of state foundation aid that is due to be paid during
43 the month of June of a school year pursuant to the other provisions of this

1 section is not paid on or before June 30 of such school year, then such
2 payment shall be paid on or after the ensuing July 1, as soon as moneys are
3 available therefor. Any payment of state foundation aid that is due to be
4 paid during the month of June of a school year and that is paid to school
5 districts on or after the ensuing July 1 shall be recorded and accounted for
6 by school districts as a receipt for the school year ending on the preceding
7 June 30.

8 New Sec. 8. In the event any school district is paid more than it is
9 entitled to receive under any distribution made under this act or under any
10 statute repealed by this act, the state board shall notify the school district
11 of the amount of such overpayment, and such school district shall remit the
12 same to the state board. The state board shall remit any moneys so
13 received to the state treasurer in accordance with the provisions of K.S.A.
14 75-4215, and amendments thereto. Upon receipt of each such remittance,
15 the state treasurer shall deposit the entire amount in the state treasury to
16 the credit of the state school district finance fund. If any school district
17 fails to remit, the state board shall deduct the excess amounts paid from
18 future payments becoming due to the school district. In the event any
19 school district is paid less than the amount it is to receive under any
20 distribution made under this act, the state board shall pay the additional
21 amount due at any time within the school year in which the underpayment
22 was made or within 60 days after the end of such school year.

23 New Sec. 9. On or before October 10 of each school year, the clerk or
24 superintendent of each school district shall certify under oath to the state
25 board a report showing the total enrollment of the school district by grades
26 maintained in the schools of the school district and such other reports as
27 the state board may require. Each such report shall show postsecondary
28 education enrollment, career technical education enrollment, special
29 education enrollment, bilingual education enrollment, at-risk student
30 enrollment and virtual school enrollment in such detail and form as is
31 specified by the state board. Upon receipt of such reports, the state board
32 shall examine the reports and if the state board finds any errors in any such
33 report, the state board shall consult with the school district officer
34 furnishing the report and make any necessary corrections in the report. On
35 or before August 25 of each year, each such clerk or superintendent shall
36 also certify to the state board a copy of the budget adopted by the school
37 district.

38 New Sec. 10. (a) If the state board determines that the enrollment of a
39 school district in the preceding school year decreased from the enrollment
40 in the second preceding school year and that a disaster contributed to such
41 decrease, the enrollment of such school district in the second school year
42 following the school year in which the enrollment of the school district
43 was first affected by the disaster shall be the greater of:

1 (1) The enrollment of preschool-aged at-risk students, if any, plus the
2 average of the enrollment for the current and the preceding three school
3 years, excluding the enrollment of preschool-aged at-risk students in each
4 such year; or

5 (2) the enrollment of the school district, as defined in section 4, and
6 amendments thereto.

7 (b) As used in this section, "disaster" means the occurrence of
8 widespread or severe damage, injury or loss of life or property resulting
9 from flood, earthquake, tornado, wind, storm, drought, blight or
10 infestation.

11 New Sec. 11. (a) Each school year, the state board shall:

12 (1) Determine the number of students enrolled in each school district
13 on September 20; and

14 (2) determine the number of military students enrolled in each school
15 district on February 20, who were not enrolled on the preceding September
16 20.

17 (b) If the number obtained under subsection (a)(2) is 25 or more, or
18 such number is at least 1% of the number determined under subsection (a)
19 (1), an amount equal to the number obtained under subsection (a)(2) shall
20 be added to the number determined under subsection (a)(1). The resulting
21 sum is the enrollment of the school district.

22 (c) The state board shall recompute the adjusted enrollment of the
23 school district and the general fund budget of the school district based on
24 the enrollment as determined under this section.

25 (d) School districts desiring to determine enrollment under this
26 section shall submit any documentation or information required by the
27 state board.

28 (e) As used in this section, the term "military student" means a person
29 who is a dependent of a full-time active duty member of the military
30 service or a dependent of a member of any of the United States military
31 reserve forces who has been ordered to active duty under 10 U.S.C. §§
32 12301, 12302 or 12304, or ordered to full-time active duty for a period of
33 more than 30 consecutive days under 32 U.S.C. §§ 502(f) or 512 for the
34 purposes of mobilizing for war, international peacekeeping missions,
35 national emergency or homeland defense activities.

36 New Sec. 12. Whenever a new school district has been established or
37 the boundaries of a school district have been changed, the state board shall
38 make appropriate revisions concerning the affected school districts as may
39 be necessary for the purposes of this act to reflect such establishment of a
40 school district or changes in boundaries. Such revisions shall be based on
41 the most reliable data obtainable from the superintendent of the school
42 district and the county clerk.

43 New Sec. 13. (a) (1) For the purposes of this act, the total foundation

1 aid for any school district formed by consolidation in accordance with the
2 statutory provisions contained in article 87 of chapter 72 of the Kansas
3 Statutes Annotated, and amendments thereto, shall be computed by the
4 state board by determining the amount of the total foundation aid each of
5 the former school districts that comprise the consolidated school district
6 received in the school year preceding the date the consolidation was
7 completed, and calculating the sum of such amounts. The sum is the total
8 foundation aid of the consolidated school district for the school year in
9 which the consolidation was completed.

10 (2) If any of the former school districts had an enrollment of less than
11 150 students in the school year preceding the consolidation, the total
12 foundation aid of the newly consolidated school district for the two school
13 years following the school year in which the consolidation was completed
14 shall be the greater of: (A) The amount received in the school year in
15 which the consolidation was completed; or (B) the amount the school
16 district would receive under this act.

17 (3) If all of the former school districts had an enrollment of at least
18 150 students, but any had less than 200 students in the school year
19 preceding the consolidation, the total foundation aid of the newly
20 consolidated school district for the three school years following the school
21 year in which the consolidation was completed shall be the greater of: (A)
22 The amount received in the school year in which the consolidation was
23 completed; or (B) the amount the school district would receive under this
24 act.

25 (4) If all of the former school districts had an enrollment of 200 or
26 more students in the school year preceding the consolidation, the total
27 foundation aid of the newly consolidated school district for the four school
28 years following the school year in which the consolidation was completed
29 shall be the greater of: (A) The amount received in the school year in
30 which the consolidation was completed; or (B) the amount the school
31 district would receive under this act.

32 (5) If the consolidation involved the consolidation of three or more
33 school districts, regardless of the number of students enrolled in the school
34 districts, the total foundation aid of the newly consolidated school district
35 for the four school years following the school year in which the
36 consolidation was completed shall be the greater of: (A) The amount
37 received in the school year in which the consolidation was completed; or
38 (B) the amount the school district would receive under this act.

39 (b) (1) The provisions of this subsection shall apply to school districts
40 that have been enlarged by the attachment of territory pursuant to the
41 procedure established in article 73 of chapter 72 of the Kansas Statutes
42 Annotated, and amendments thereto.

43 (2) For the purposes of this act, the total foundation aid for any

1 school district to which this subsection applies shall be computed by the
2 state board of education as follows: (A) Determine the amount of the total
3 foundation aid each of the former school districts that comprise the
4 enlarged school district received in the school year preceding the date the
5 attachment was completed; and (B) add the amounts determined under
6 subparagraph (A). The sum is the total foundation aid of the enlarged
7 school district for the school year in which the attachment is completed.

8 (3) If any of the former school districts had an enrollment of less than
9 150 students in the school year preceding the attachment, the total
10 foundation aid of the enlarged school district for the two school years
11 following the school year in which the attachment was completed shall be
12 the greater of: (A) The amount received in the school year in which the
13 attachment was completed; or (B) the amount the school district would
14 receive under this act.

15 (4) If all of the former school districts had an enrollment of at least
16 150 students, but any had less than 200 students in the school year
17 preceding the attachment, the total foundation aid of the enlarged school
18 district for the three school years following the school year in which the
19 attachment was completed shall be the greater of: (A) The amount
20 received in the school year in which the attachment was completed; or (B)
21 the amount the school district would receive under this act.

22 (5) If all of the former school districts had an enrollment of 200 or
23 more students in the school year preceding the attachment, the total
24 foundation aid of the enlarged school district for the four school years
25 following the school year in which the attachment was completed shall be
26 the greater of: (A) The amount received in the school year in which the
27 attachment was completed; or (B) the amount the school district would
28 receive under this act.

29 (6) If three or more school districts, regardless of the number of
30 students enrolled in the school districts, are disorganized and attached to a
31 single school district, the total foundation aid of the enlarged school
32 district for the four school years following the school year in which the
33 attachment was completed shall be the greater of: (A) The amount
34 received in the school year in which the attachment was completed; or (B)
35 the amount the school district would receive under this act.

36 (7) Except as specifically provided by this paragraph for the
37 allocation of total foundation aid among school districts, the provisions of
38 paragraphs (1) through (6) shall be applicable to school districts to which
39 this paragraph applies. If a school district is disorganized in accordance
40 with article 73 of chapter 72 of the Kansas Statutes Annotated, and
41 amendments thereto, and the territory of such school district is attached to
42 more than one school district, the total foundation aid for each school
43 district to which any territory from the disorganized school district is

1 attached, shall be computed by the state board as follows: (A) Determine
2 the amount of total foundation aid received by the former school district in
3 the school year preceding the date the disorganization and attachment was
4 completed; (B) determine the amount of total foundation aid received by
5 the enlarged school district in the school year preceding the date the
6 disorganization and attachment was completed; (C) determine the assessed
7 valuation of the former school district in the school year preceding the date
8 the disorganization and attachment was completed; (D) determine the
9 assessed valuation of the territory attached to each enlarged school district;
10 (E) allocate the amount of the total foundation aid received by the former
11 school district in the school year preceding the date the disorganization
12 and attachment was completed to each of the enlarged school districts in
13 the same proportion the assessed valuation of the territory attached to each
14 school district bears to the assessed valuation of the former school district;
15 and (F) add the amounts determined under subparagraphs (B) and (E). The
16 sum is the total foundation aid of the enlarged school district for the school
17 year in which the attachment is completed.

18 New Sec. 14. (a) The board of education of each school district shall
19 levy an ad valorem tax upon the taxable tangible property of the school
20 district in the school years specified in subsection (b) for the purpose of:

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

23 (2) paying a portion of the costs of operating and maintaining public
24 schools in partial fulfillment of the constitutional obligation of the
25 legislature to finance the educational interests of the state; and

26 (3) with respect to any redevelopment school district established prior
27 to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto,
28 paying a portion of the principal and interest on bonds issued by cities
29 under authority of K.S.A. 12-1774, and amendments thereto, for the
30 financing of redevelopment projects upon property located within the
31 school district.

32 (b) The tax required under subsection (a) shall be levied at a rate of
33 20 mills in the school years 2017-2018 and 2018-2019.

34 (c) The proceeds from the tax levied by a district under authority of
35 this section, except the proceeds of such tax levied for the purpose
36 described in subsection (a)(3), shall be remitted to the state treasurer in
37 accordance with the provisions of K.S.A. 75-4215, and amendments
38 thereto. Upon receipt of each such remittance, the state treasurer shall
39 deposit the entire amount in the state treasury to the credit of the state
40 school district finance fund.

41 (d) No school district shall proceed under K.S.A. 79-1964, 79-1964a
42 or 79-1964b, and amendments thereto.

43 New Sec. 15. (a) In each school year, the board of education of a

1 school district may adopt, by resolution, a local option budget that does
2 not exceed the state prescribed percentage.

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

6 (1) The amount that the board was authorized to adopt under any
7 resolution adopted pursuant to K.S.A. 2016 Supp. 72-6471, prior to its
8 expiration; or

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

11 The adoption of a resolution pursuant to this section shall require a
12 majority vote of the members of the board. Such resolution shall be
13 effective upon adoption and shall require no other procedure, authorization
14 or approval.

15 (c) If the board of a school district desires to increase its local option
16 budget authority above the amount authorized under subsection (b), the
17 board may adopt, by resolution, such budget in an amount not to exceed
18 the state prescribed percentage. The adoption of a resolution pursuant to
19 this subsection shall require a majority vote of the members of the board.
20 The resolution shall be published at least once in a newspaper having
21 general circulation in the school district. The resolution shall be published
22 in substantial compliance with the following form:

23 Unified School District No. _____,
24 _____ County, Kansas.

25 **RESOLUTION**

26 Be It Resolved that:

27 The board of education of the above-named school district shall be
28 authorized to adopt a local option budget in each school year in an amount
29 not to exceed ____% of the amount of total foundation aid. The local
30 option budget authorized by this resolution may be adopted, unless a
31 petition in opposition to the same, signed by not less than 5% of the
32 qualified electors of the school district, is filed with the county election
33 officer of the home county of the school district within 30 days after
34 publication of this resolution. If a petition is filed, the county election
35 officer shall submit the question of whether adoption of the local option
36 budget shall be authorized to the electors of the school district at an
37 election called for the purpose or at the next general election, as is
38 specified by the board of education of the school district.

39 **CERTIFICATE**

40 This is to certify that the above resolution was duly adopted by the
41 board of education of unified school district No. _____, _____ County,
42 Kansas, on the ____ day of _____, _____.
43 _____

1 Clerk of the board of education.

2 All of the blanks in the resolution shall be filled appropriately. If a
3 sufficient petition is not filed, the board may adopt a local option budget.
4 If a sufficient petition is filed, the board may notify the county election
5 officer of the date of an election to be held to submit the question of
6 whether adoption of a local option budget shall be authorized. Any such
7 election shall be noticed, called and held in the manner provided by K.S.A.
8 10-120, and amendments thereto. If the board fails to notify the county
9 election officer within 30 days after a sufficient petition is filed, the
10 resolution shall be deemed abandoned and no like resolution shall be
11 adopted by the board within the nine months following publication of the
12 resolution.

13 (d) Unless specifically stated otherwise in the resolution, the authority
14 to adopt a local option budget shall be continuous and permanent. The
15 board of any school district that is authorized to adopt a local option
16 budget may choose not to adopt such a budget or may adopt a budget in an
17 amount less than the amount authorized. If the board of any school district
18 whose authority to adopt a local option budget is not continuous and
19 permanent refrains from adopting a local option budget, the authority of
20 such school district to adopt a local option budget shall not be extended by
21 such refrainment beyond the period specified in the resolution authorizing
22 adoption of such budget.

23 (e) The board of any school district may initiate procedures to renew
24 or increase the authority to adopt a local option budget at any time during
25 a school year after the tax levied pursuant to section 19, and amendments
26 thereto, is certified to the county clerk under any existing authorization.

27 (f) The board of any school district authorized to adopt a local option
28 budget prior to July 1, 2017, under a resolution that authorized the
29 adoption of such budget in accordance with the provisions of K.S.A. 2016
30 Supp. 72-6471, prior to its expiration, may continue to operate under such
31 resolution for the period of time specified in the resolution or may
32 abandon the resolution and operate under the provisions of this section.
33 Any such school district shall operate under the provisions of this section
34 after the period of time specified in any previously adopted resolution has
35 expired.

36 (g) Any resolution adopted pursuant to this section may revoke or
37 repeal any resolution previously adopted by the board. If the resolution
38 does not revoke or repeal previously adopted resolutions, all resolutions
39 that are in effect shall expire on the same date. The maximum amount of
40 the local option budget of a school district under all resolutions in effect
41 shall not exceed the state prescribed percentage in any school year.

42 (h) (1) There is hereby established in each school district that adopts a
43 local option budget a supplemental general fund, which shall consist of all

1 amounts deposited therein or credited thereto according to law.

2 (2) Subject to the limitations imposed under subsection (h)(3),
3 amounts in the supplemental general fund may be expended for any
4 purpose for which expenditures from the general fund are authorized or
5 may be transferred to any categorical fund of the school district. Amounts
6 in the supplemental general fund attributable to any percentage over 25%
7 of total foundation aid determined for the current school year may be
8 transferred to the capital improvements fund of the school district and the
9 capital outlay fund of the school district if such transfers are specified in
10 the resolution authorizing the adoption of a local option budget in excess
11 of 25%.

12 (3) Amounts in the supplemental general fund may not be expended
13 for the purpose of making payments under any lease-purchase agreement
14 involving the acquisition of land or buildings that is entered into pursuant
15 to the provisions of K.S.A. 72-8225, and amendments thereto.

16 (4) (A) Except as provided in subsection (h)(4)(B), any unexpended
17 moneys remaining in the supplemental general fund of a school district at
18 the conclusion of any school year in which a local option budget is
19 adopted shall be maintained in such fund.

20 (B) If the school district received supplemental state aid in the school
21 year, the state board shall determine the ratio of the amount of
22 supplemental general state aid received to the amount of the local option
23 budget of the school district for the school year and multiply the total
24 amount of the unexpended moneys remaining by such ratio. An amount
25 equal to the amount of the product shall be transferred to the general fund
26 of the school district or remitted to the state treasurer in accordance with
27 the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt
28 of any such remittance, the state treasurer shall deposit the same in the
29 state treasury to the credit of the state school district finance fund.

30 (i) Each year, the state board shall determine the statewide average
31 percentage of local option budgets legally adopted by school districts for
32 the preceding school year.

33 (j) The provisions of this section shall be subject to the provisions of
34 section 16, and amendments thereto.

35 (k) As used in this section:

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

38 (2) "State prescribed percentage" means 33% of the total foundation
39 aid of the school district in the current school year.

40 (3) "Total foundation aid" means the same as such term is defined in
41 section 4, and amendments thereto.

42 New Sec. 16. (a) (1) Subject to the provisions of subsection (e), the
43 provisions of this subsection shall apply in any school year in which the

1 amount of BASE aid is \$4,490 or less.

2 (2) The board of education of a school district may adopt a local
3 option budget that does not exceed the local option budget calculated as if
4 the BASE aid was \$4,490, or that does not exceed the local option budget
5 as calculated pursuant to section 15, and amendments thereto, whichever is
6 greater.

7 (b) The board of education of a school district may adopt a local
8 option budget that does not exceed the local option budget calculated as if
9 the school district received state aid for special education and related
10 services equal to the amount of state aid for special education and related
11 services received in school year 2008-2009, or that does not exceed the
12 local option budget as calculated pursuant to section 15, and amendments
13 thereto, whichever is greater.

14 (c) The board of any school district may exercise the authority
15 granted under subsection (a) or (b) or both subsections (a) and (b).

16 (d) To the extent that the provisions of section 15, and amendments
17 thereto, conflict with this section, this section shall control.

18 (e) For school year 2019-2020, and each school year thereafter, the
19 specified dollar amount used in subsection (a) for purposes of determining
20 the local option budget of a school district shall be the specified dollar
21 amount used for the immediately preceding school year plus an amount
22 equal to the average percentage increase in the consumer price index for
23 all urban consumers in the midwest region as published by the bureau of
24 labor statistics of the United States department of labor during the three
25 immediately preceding school years.

26 New Sec. 17. (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 section 18, and amendments thereto, supplemental
29 state aid shall be determined by the state board as provided in subsection
30 (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 New Sec. 18. (a) (1) For the purposes of determining the amount of
26 supplemental state aid, the state board shall determine the ranking of each
27 of the former school districts of which the school district is composed as
28 required by section 17(b)(2), and amendments thereto, for the school year
29 prior to the effectuation of the consolidation or attachment.

30 (2) For the school year in which the consolidation or attachment is
31 effectuated and the next succeeding two school years, the ranking of the
32 school district for the purposes of section 17(b)(2), and amendments
33 thereto, shall be the ranking of the school district receiving the highest
34 amount of supplemental state aid determined under subsection (a)(1).

35 (b) The provisions of this section shall apply to school districts that
36 have consolidated or disorganized on and after July 1, 2004.

37 (c) As used in this section, "school district" means:

38 (1) Any school district formed by consolidation in accordance with
39 article 87 of chapter 72 of the Kansas Statutes Annotated, and amendments
40 thereto; or

41 (2) any school district formed by disorganization and attachment in
42 accordance with article 73 of chapter 72 of the Kansas Statutes Annotated,
43 and amendments thereto, if all the territory which comprised a

1 disorganized school district is attached to a single school district.

2 New Sec. 19. (a) In each school year, the board of each school district
3 that has adopted a local option budget may levy an ad valorem tax on the
4 taxable tangible property of the school district for the purposes of:

5 (1) Financing that portion of the school district's local option budget
6 that is not financed from any other source provided by law;

7 (2) paying a portion of the principal and interest on bonds issued by
8 cities under authority of K.S.A. 12-1774, and amendments thereto, for the
9 financing of redevelopment projects upon property located within the
10 school district; and

11 (3) funding transfers to the capital improvement fund of the school
12 district and the capital outlay fund of the school district if such transfers
13 are specified in the resolution authorizing the adoption of a local option
14 budget in excess of 25% of the total foundation aid determined for the
15 current school year.

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

23 (c) No school district shall proceed under K.S.A. 79-1964, 79-1964a
24 or 79-1964b, and amendments thereto.

25 New Sec. 20. (a) The transportation weighting of each school district
26 shall be determined by the state board as follows:

27 (1) Determine the total expenditures of the school district during the
28 preceding school year from all funds for transporting students of public
29 and nonpublic schools on regular school routes;

30 (2) determine the sum of: (A) The number of students who were
31 included in the enrollment of the school district in the preceding school
32 year who resided less than 2½ miles by the usually traveled road from the
33 school building such students attended and for whom transportation was
34 made available by the school district; and (B) the number of nonresident
35 students who were included in the enrollment of the school district for the
36 preceding school year and for whom transportation was made available by
37 the school district;

38 (3) determine the number of students who were included in the
39 enrollment of the district in the preceding school year who resided 2½
40 miles or more by the usually traveled road from the school building such
41 students attended and for whom transportation was made available by the
42 school district;

43 (4) multiply the number of students determined under subsection (a)

1 (3) by 2.8;

2 (5) divide the amount determined under subsection (a)(2) by the
3 product obtained under subsection (a)(4);

4 (6) add one to the quotient obtained under subsection (a)(5);

5 (7) multiply the sum obtained under subsection (a)(6) by the amount
6 determined under subsection (a)(3);

7 (8) divide the amount determined under subsection (a)(1) by the
8 product obtained under subsection (a)(7). The resulting quotient is the per-
9 student cost of transportation;

10 (9) on a density-cost graph, plot the per-student cost of transportation
11 for each school district;

12 (10) construct a curve of best fit for the points so plotted;

13 (11) locate the index of density for the school district on the base line
14 of the density-cost graph and from the point on the curve of best fit
15 directly above this point of index of density follow a line parallel to the
16 base line to the point of intersection with the vertical line, which point is
17 the formula per-student cost of transportation of the school district;

18 (12) divide the formula per-student cost of transportation of the
19 school district by the BASE aid; and

20 (13) multiply the quotient obtained under subsection (a)(12) by the
21 number of students who are included in the enrollment of the school
22 district, are residing 2½ miles or more by the usually traveled road to the
23 school building they attend, and for whom transportation is being made
24 available by, and at the expense of, the district.

25 (b) (1) For school years 2017-2018 and 2018-2019, the transportation
26 weighting of the school district shall be either the product determined
27 under subsection (a)(13), or that portion of such school district's general
28 state aid for school year 2016-2017 that was attributable to the school
29 district's transportation weighting, whichever is greater.

30 (2) For school year 2019-2020, and each school year thereafter, the
31 transportation weighting of the school district shall be the product
32 determined under subsection (a)(13).

33 (c) For the purpose of providing accurate and reliable data on student
34 transportation, the state board is authorized to adopt rules and regulations
35 prescribing procedures that school districts shall follow in reporting
36 pertinent information, including uniform reporting of expenditures for
37 transportation.

38 (d) As used in this section:

39 (1) "Curve of best fit" means the curve on a density-cost graph drawn
40 so the sum of the distances squared from such line to each of the points
41 plotted on the graph is the least possible.

42 (2) "Density-cost graph" means a drawing having: (A) A horizontal or
43 base line divided into equal intervals of density, beginning with zero on the

1 left; and (B) a scale for per-student cost of transportation to be shown on a
2 line perpendicular to the base line at the left end thereof, such scale to
3 begin with zero dollars at the base line ascending by equal per-student cost
4 intervals.

5 (3) "Index of density" means the number of students who are
6 included in the enrollment of a school district in the current school year,
7 are residing the designated distance or more by the usually traveled road
8 from the school building they attend, and for whom transportation is being
9 made available on regular school routes by the school district, divided by
10 the number of square miles of territory in the school district.

11 New Sec. 21. (a) The low enrollment weighting of each school
12 district shall be determined by the state board as follows:

13 (1) For school districts with an enrollment of fewer than 100 students,
14 multiply the enrollment of the school district by 1.014331. The resulting
15 product is the low enrollment weighting of the school district;

16 (2) for school districts with an enrollment of at least 100 students, but
17 fewer than 300 students:

18 (A) Subtract 100 from the enrollment of the school district;

19 (B) multiply the difference obtained under subsection (a)(2)(A) by
20 9.655;

21 (C) subtract the product obtained under subsection (a)(2)(B) from
22 7,337;

23 (D) divide the difference obtained under subsection (a)(2)(C) by
24 3,642.4;

25 (E) subtract one from the quotient obtained under subsection (a)(2)
26 (D); and

27 (F) multiply the difference obtained under subsection (a)(2)(E) by the
28 enrollment of the school district. The resulting product is the low
29 enrollment weighting of the school district;

30 (3) for school districts with an enrollment of at least 300 students, but
31 fewer than 1,622 students:

32 (A) Subtract 300 from the enrollment of the school district;

33 (B) multiply the difference obtained under subsection (a)(3)(A) by
34 1.2375;

35 (C) subtract the product obtained under subsection (a)(3)(B) from
36 5,406;

37 (D) divide the difference obtained under subsection (a)(3)(C) by
38 3,642.4;

39 (E) subtract one from the quotient obtained under subsection (c)(D);
40 and

41 (F) multiply the difference obtained under subsection (a)(3)(E) by the
42 enrollment of the school district. The resulting product is the low
43 enrollment weighting of the school district.

1 (b) For school districts with an enrollment of at least 1,622 students,
2 multiply the enrollment of the school district by 0.03504. The resulting
3 product is the high enrollment weighting of the school district.

4 New Sec. 22. The bilingual weighting of each school district shall be
5 determined by the state board as follows:

6 (a) Determine the full-time equivalent enrollment in approved
7 programs of bilingual education during the preceding school year and
8 multiply such enrollment by ~~0.361~~ {0.395};

9 (b) determine the number of students enrolled in approved programs
10 of bilingual education during the preceding school year and multiply such
11 enrollment by 0.185; and

12 (c) the bilingual weighting shall be either the amount determined
13 under subsection (a) or (b), whichever is greater.

14 New Sec. 23. (a) The at-risk student weighting of each school district
15 shall be determined by the state board as follows:

16 (1) Determine the number of at-risk students included in the
17 enrollment of the school district; and

18 (2) for a school district with an enrollment that consists of 10% or
19 more at-risk students, multiply the number determined under subsection
20 (a)(1) by 0.456. The resulting sum is the at-risk student weighting of the
21 school district; or

22 (3) for a school district with an enrollment that consists of less than
23 10% at-risk students, multiply the number of students equal to 10% of
24 such school district's enrollment by 0.456. The resulting sum is the at-risk
25 student weighting of the school district. A school district whose at-risk
26 student weighting is determined pursuant to this paragraph shall submit a
27 report to the state board in such form and manner as required by the state
28 board that identifies those students enrolled in such school district who are
29 receiving at-risk program services and the criteria each such student
30 satisfies in order to receive at-risk program services. The state board shall
31 adopt rules and regulations that establish the criteria for eligibility for at-
32 risk program services. The provisions of this paragraph shall only apply to
33 those school districts that offer instruction in kindergarten and grades one
34 through 12.

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

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

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

42 (ii) multiply the difference determined under subsection (b)(1)(A)(i)
43 by 0.7; and

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

4 (B) if the enrollment of the school district is 50% or more at-risk
5 students, multiply the number of at-risk students included in the
6 enrollment of the school district by 0.105; or

7 (2) (A) if the enrollment of a school in the school district is at least
8 35% at-risk 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 such school;

11 (ii) multiply the difference determined under subsection (b)(2)(A)(i)
12 by 0.7; and

13 (iii) multiply the product determined under subsection (b)(2)(A)(ii)
14 by the number of at-risk students included in the enrollment of such
15 school; or

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

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

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

24 (4) School districts that qualify to receive the high-density at-risk
25 weighting pursuant to this section shall spend any money attributable to
26 the school district's high-density at-risk weighting on the at-risk best
27 practices developed by the state board pursuant to section 25(d), and
28 amendments thereto. If a school district that qualifies for the high-density
29 at-risk weighting does not spend such money on such best practices, the
30 state board shall notify the school district that it shall either spend such
31 money on such best practices or shall show improvement within five years
32 of notification. Improvement shall include, but not be limited to, the
33 following: (A) The percentage of students at grade level on state math and
34 English language arts assessments; (B) the percentage of students that are
35 college and career ready on state math and English language arts
36 assessments; (C) the average composite ACT score; or (D) the four-year
37 graduation rate. If a school district does not spend such money on such
38 best practices and does not show improvement within five years, the
39 school district shall not qualify to receive the high-density at-risk
40 weighting in the succeeding school year.

41 New Sec. 24. (a) If a student submits an application for free meals
42 under the national school lunch act on or before the date on which the
43 enrollment of the school district is calculated and it is later determined by

1 the school district or the department of education that the student should
2 not have been eligible for free meals, the school district or the department
3 shall notify the state board of such determination. Except as provided in
4 subsection (b), upon receipt of such notice, the state board shall recompute
5 the adjusted enrollment of the school district and the general fund budget
6 of the school district based on the adjusted enrollment of the school district
7 excluding the at-risk student weighting and high density at-risk student
8 weighting, if any, assigned to such student.

9 (b) If a student becomes ineligible to receive free meals under the
10 national school lunch act for failure to submit, in a timely manner, any
11 documentation necessary for verification of eligibility as required by the
12 national school lunch act, but subsequently submits such documentation,
13 such student shall not be excluded from the calculation of the adjusted
14 enrollment of the school district if the school district forwards a copy of
15 such documentation to the state board no later than January 14 of the
16 school year.

17 New Sec. 25. (a) There is hereby established in every school district
18 an at-risk education fund, which shall consist of all moneys deposited
19 therein or transferred thereto according to law. The expenses of a school
20 district directly attributable to providing at-risk student assistance or
21 programs shall be paid from the at-risk education fund.

22 (b) Any balance remaining in the at-risk education fund at the end of
23 the budget year shall be carried forward into the at-risk education fund for
24 succeeding budget years. Such fund shall not be subject to the provisions
25 of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing
26 the budget of such school district, the amounts credited to and the amount
27 on hand in the at-risk education fund, and the amount expended therefrom
28 shall be included in the annual budget for the information of the residents
29 of the school district. Interest earned on the investment of moneys in any
30 such fund shall be credited to that fund.

31 (c) Expenditures from the at-risk education fund of a school district
32 shall only be made for the following purposes:

33 (1) At-risk educational programs based on best practices identified
34 pursuant to subsection (d);

35 (2) personnel providing educational services in conjunction with such
36 programs; or

37 (3) services contracted for by the school district to provide at-risk
38 educational programs based on best practices identified pursuant to
39 subsection (d).

40 (d) On or before July 1, 2018, the state board shall identify and
41 approve evidence-based best practices for at-risk programs and instruction
42 of students receiving at-risk program services. The state board shall review
43 and update such best practices as part of its five-year accreditation system

1 review process.

2 (e) Each year the board of education of each school district shall
3 prepare and submit to the state board a report on the assistance or
4 programs provided by the school district for students identified as at-risk.
5 Such report shall include the number of students identified as at-risk who
6 were served or provided assistance, the type of service provided, the
7 research upon which the school district relied in determining that a need
8 for service or assistance existed, the results of providing such service or
9 assistance and any other information required by the state board.

10 (f) In order to achieve uniform reporting of the number of students
11 provided service or assistance by school districts in at-risk student
12 programs, school districts shall report the number of students served or
13 assisted in the manner required by the state board.

14 New Sec. 26. (a) There is hereby established in every school district a
15 preschool-aged at-risk education fund, which shall consist of all moneys
16 deposited therein or transferred thereto according to law. The expenses of a
17 school district directly attributable to providing preschool-aged at-risk
18 assistance or programs shall be paid from the preschool-aged at-risk
19 education fund.

20 (b) Any balance remaining in the preschool-aged at-risk education
21 fund at the end of the budget year shall be carried forward into the
22 preschool-aged at-risk education fund for succeeding budget years. Such
23 fund shall not be subject to the provisions of K.S.A. 79-2925 through 79-
24 2937, and amendments thereto. In preparing the budget of such school
25 district, the amounts credited to and the amount on hand in the preschool-
26 aged at-risk education fund, and the amount expended therefrom shall be
27 included in the annual budget for the information of the residents of the
28 school district. Interest earned on the investment of moneys in any such
29 fund shall be credited to that fund.

30 (c) Each year the board of each school district shall prepare and
31 submit to the state board a report on the preschool-aged at-risk student
32 assistance or programs provided by the school district. Such report shall
33 include the number of students who were served or provided assistance,
34 the type of service provided, the research upon which the school district
35 relied in determining that a need for service or assistance existed, the
36 results of providing such service or assistance and any other information
37 required by the state board.

38 New Sec. 27. (a) The career technical education weighting of each
39 school district shall be determined by the state board by multiplying the
40 full-time equivalent enrollment in approved career technical education
41 programs during the preceding school year by 0.5. The resulting product is
42 the career technical education weighting of the school district.

43 (b) The provisions of this section shall expire on July 1, 2019.

1 New Sec. 28. (a) For each school year in which the school facilities
2 weighting may be assigned to the enrollment of the school district, such
3 weighting of such school district shall be determined by the state board as
4 follows:

5 (1) Determine the number of students included in the enrollment of
6 the school district who are attending a new school facility;

7 (2) multiply the number of students determined under subsection (a)
8 (1) by 0.25. The resulting product is the school facilities weighting of the
9 school district.

10 (b) The school facilities weighting may be assigned to the enrollment
11 of a school district only if:

12 (1) The school district adopted a local option budget for school year
13 2014-2015 in an amount equal to at least 25% of the amount of the state
14 financial aid determined for the school district in such school year
15 pursuant to K.S.A. 72-6433, prior to its repeal;

16 (2) the contractual bond obligations incurred by the school district
17 were approved by the electors of the school district at an election held on
18 or before July 1, 2015; and

19 (3) (A) the school district commences operation of a new school
20 facility and the construction of such facility was financed primarily with
21 such contractual bond obligations; or

22 (B) the school district commences operation of a new school facility
23 and the construction of such facility was financed primarily with federal
24 funds and such facility is located on a military reservation.

25 (c) The school facilities weighting may be assigned to the enrollment
26 of the school district only in the school year in which operation of a new
27 school facility is commenced and in the next succeeding school year.

28 New Sec. 29. The special education and related services weighting of
29 each school district shall be determined by the state board as follows:

30 (a) Add the amount of payments received by the school district under
31 the provisions of K.S.A. 72-979, and amendments thereto, to the amount
32 of any grants received by the school district under the provisions of K.S.A.
33 72-983, and amendments thereto; and

34 (b) divide the sum obtained under subsection (a) by the BASE aid.
35 The resulting quotient is the special education and related services
36 weighting of the school district.

37 New Sec. 30. (a) (1) The board of education of a school district to
38 which the provisions of this section apply may levy an ad valorem tax on
39 the taxable tangible property of the school district each year for a period of
40 time not to exceed two years in an amount not to exceed the amount
41 authorized by the state board of tax appeals under this subsection for the
42 purpose of financing the costs incurred by the state that are directly
43 attributable to assignment of ancillary school facilities weighting to the

1 enrollment of the school district. The state board of tax appeals may
2 authorize the school district to make a levy that will produce an amount
3 that is not greater than the difference between the amount of costs directly
4 attributable to commencing operation of one or more new school facilities
5 and the amount that is financed from any other source provided by law for
6 such purpose. If the school district is not eligible, or will be ineligible, for
7 ancillary school facilities weighting in any one or more years during the
8 two-year period for which the school district is authorized to levy a tax
9 under this subsection, the state board of tax appeals may authorize the
10 school district to make a levy, in such year or years of ineligibility, that
11 will produce an amount that is not greater than the actual amount of costs
12 attributable to commencing operation of the facility or facilities.

13 (2) The state board of tax appeals shall certify to the state board the
14 amount authorized to be produced by the levy of a tax under this
15 subsection.

16 (3) The state board of tax appeals may adopt rules and regulations
17 necessary to effectuate the provisions of this subsection, including rules
18 and regulations relating to the evidence required in support of a school
19 district's claim that the costs attributable to commencing operation of one
20 or more new school facilities are in excess of the amount that is financed
21 from any other source provided by law for such purpose.

22 (b) The board of education of a school district that has levied an ad
23 valorem tax on the taxable tangible property of the school district each
24 year for a period of two years under authority of subsection (a) may
25 continue to levy such tax under authority of this subsection each year for
26 an additional period of time not to exceed six years in an amount not to
27 exceed the amount computed by the state board as provided in this
28 subsection if the board of the school district determines that the costs
29 attributable to commencing operation of one or more new school facilities
30 are significantly greater than the costs attributable to the operation of other
31 school facilities in the school district. The tax authorized under this
32 subsection may be levied at a rate that will produce an amount that is not
33 greater than the amount computed by the state board as provided in this
34 subsection. In computing such amount, the state board shall:

35 (1) Determine the amount produced by the tax levied by the school
36 district under authority of subsection (a) in the second year for which such
37 tax was levied and add to such amount the amount of state foundation aid
38 directly attributable to ancillary school facilities weighting that was
39 received by the school district in the same year;

40 (2) compute 90% of the amount of the sum obtained under subsection
41 (b)(1), which computed amount is the amount the school district may levy
42 in the first year of the six-year period for which the school district may
43 levy a tax under authority of this subsection;

1 (3) compute 75% of the amount of the sum obtained under subsection
2 (b)(1), which computed amount is the amount the school district may levy
3 in the second year of the six-year period for which the school district may
4 levy a tax under authority of this subsection;

5 (4) compute 60% of the amount of the sum obtained under subsection
6 (b)(1), which computed amount is the amount the school district may levy
7 in the third year of the six-year period for which the school district may
8 levy a tax under authority of this subsection;

9 (5) compute 45% of the amount of the sum obtained under subsection
10 (b)(1), which computed amount is the amount the school district may levy
11 in the fourth year of the six-year period for which the school district may
12 levy a tax under authority of this subsection;

13 (6) compute 30% of the amount of the sum obtained under subsection
14 (b)(1), which computed amount is the amount the school district may levy
15 in the fifth year of the six-year period for which the school district may
16 levy a tax under authority of this subsection; and

17 (7) compute 15% of the amount of the sum obtained under subsection
18 (b)(1), which computed amount is the amount the school district may levy
19 in the sixth year of the six-year period for which the school district may
20 levy a tax under authority of this subsection.

21 In determining the amount produced by the tax levied by the school
22 district under authority of subsection (a), the state board shall include any
23 moneys apportioned to the ancillary school facilities fund of the school
24 district from taxes levied under the provisions of K.S.A. 79-5101 et seq.
25 and 79-5118 et seq., and amendments thereto.

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

32 (d) The ancillary school facilities weighting may be assigned to the
33 enrollment of a school district only if the school district has levied a tax
34 under the authority of subsection (a), and remitted the proceeds from such
35 tax to the state treasurer. The ancillary school facilities weighting of each
36 school district shall be determined in each school year in which such
37 weighting may be assigned to the enrollment of the school district as
38 follows:

39 (1) Add the amount to be produced by a tax levy as authorized under
40 subsection (a) and certified to the state board by the state board of tax
41 appeals to the amount computed under subsection (b) to be produced by a
42 tax levy, if any; and

43 (2) divide the sum obtained under subsection (d)(1) by the BASE aid.

1 The resulting quotient is the ancillary school facilities weighting of the
 2 school district.

3 (e) The provisions of this section apply to any school district that:

4 (1) Commenced operation of one or more new school facilities in the
 5 school year preceding the current school year or has commenced or will
 6 commence operation of one or more new school facilities in the current
 7 school year;

8 (2) adopted a local option budget; and

9 (3) is experiencing extraordinary enrollment growth as determined by
 10 the state board.

11 New Sec. 31. (a) Subject to subsection (b), the board of education of
 12 a school district may levy a tax on the taxable tangible property within the
 13 school district for the purpose of financing the costs incurred by the state
 14 that are attributable directly to assignment of the cost-of-living weighting
 15 to the enrollment of the school district.

16 (b) The state board shall determine whether a school district may levy
 17 a tax under this section as follows:

18 (1) Determine the statewide average appraised value of single family
 19 residences for the calendar year preceding the current school year;

20 (2) multiply the amount determined under subsection (b)(1) by 1.25;

21 (3) determine the average appraised value of single family residences
 22 in each school district for the calendar year preceding the current school
 23 year; and

24 (4) subtract the amount determined under subsection (b)(2) from the
 25 amount determined under subsection (b)(3). If the amount determined for
 26 the school district is a positive number and the school district has adopted
 27 a local option budget in an amount equal to at least 31% of the total
 28 foundation aid for the school district, the school district qualifies for
 29 assignment of cost-of-living weighting and may levy a tax on the taxable
 30 tangible property of the school district for the purpose of financing the
 31 costs that are attributable directly to assignment of the cost-of-living
 32 weighting to the enrollment of the school district.

33 (c) (1) No tax may be levied under this section unless the board of
 34 education adopts a resolution authorizing such a tax levy and publishes the
 35 resolution at least once in a newspaper having general circulation in the
 36 school district. Except as provided by subsection (e), the resolution shall
 37 be published in substantial compliance with the following form:

38 Unified School District No. _____,
 39 _____ County, Kansas.

40 RESOLUTION

41 Be It Resolved that:

42 The board of education of the above-named school district shall be
 43 authorized to levy an ad valorem tax in an amount not to exceed the

1 amount necessary to finance the costs attributable directly to the
2 assignment of cost-of-living weighting to the enrollment of the school
3 district. The ad valorem tax authorized by this resolution may be levied
4 unless a petition in opposition to the same, signed by not less than 5% of
5 the qualified electors of the school district, is filed with the county election
6 officer of the home county of the school district within 30 days after the
7 publication of this resolution. If a petition is filed, the county election
8 officer shall submit the question of whether the levy of such a tax shall be
9 authorized in accordance with the provisions of this resolution to the
10 electors of the school district at the next general election of the school
11 district, as is specified by the board of education of the school district.

12 CERTIFICATE

13 This is to certify that the above resolution was duly adopted by the
14 board of education of Unified School District No. _____,
15 County, Kansas, on the ____ day of _____, (year) ____.

16 _____
17 Clerk of the board of education.

18 (2) All of the blanks in the resolution shall be filled appropriately. If
19 no petition as specified above is filed in accordance with the provisions of
20 the resolution, the resolution authorizing the ad valorem tax levy shall
21 become effective. If a petition is filed as provided in the resolution, the
22 board may notify the county election officer to submit the question of
23 whether such tax levy shall be authorized. If the board fails to notify the
24 county election officer within 30 days after a petition is filed, the
25 resolution shall be deemed abandoned and of no force and effect and no
26 like resolution shall be adopted by the board within the nine months
27 following publication of the resolution. If a majority of the votes cast in an
28 election conducted pursuant to this provision is in favor of the resolution,
29 such resolution shall be effective on the date of such election. If a majority
30 of the votes cast is not in favor of the resolution, the resolution shall be
31 deemed of no force and effect and no like resolution shall be adopted by
32 the board within the nine months following such election.

33 (d) There is hereby established in every school district a cost-of-
34 living fund, which shall consist of all moneys deposited therein or
35 transferred thereto in accordance with law. All moneys derived from a tax
36 imposed pursuant to this section shall be credited to the cost-of-living
37 fund. The proceeds from the tax levied by a school district credited to the
38 cost-of-living fund shall be remitted to the state treasurer in accordance
39 with the provisions of K.S.A. 75-4215, and amendments thereto. Upon
40 receipt of each such remittance, the state treasurer shall deposit the entire
41 amount in the state treasury to the credit of the state school district finance
42 fund.

43 (e) In determining the amount produced by the tax levied by the

1 school district under the authority of this section, the state board shall
2 include any moneys apportioned to the cost-of-living fund of the school
3 district from taxes levied under the provisions of K.S.A. 79-5101 et seq.
4 and 79-5118 et seq., and amendments thereto.

5 (f) The cost-of-living weighting of a school district shall be
6 determined by the state board in each school year in which such weighting
7 may be assigned to the enrollment of the school district as follows:

8 (1) Divide the amount determined under subsection (b)(4) by the
9 amount determined under subsection (b)(2);

10 (2) multiply the quotient determined under subsection (f)(1) by 0.095;

11 (3) multiply the school district's total foundation aid for the current
12 school year, excluding the amount determined under this provision, by the
13 lesser of the product determined under subsection (f)(2) or 0.05; and

14 (4) divide the product determined under subsection (f)(3) by the
15 BASE aid for the current school year. The quotient is the cost-of-living
16 weighting of the school district.

17 New Sec. 32. (a) (1) (A) The board of education of a school district
18 may levy an ad valorem tax on the taxable tangible property of the school
19 district each year for a period of time not to exceed two years, unless
20 authority to make such levy is renewed by the state board of tax appeals, in
21 an amount not to exceed the amount authorized by the state board of tax
22 appeals under this section for the purpose of financing the costs incurred
23 by the state that are directly attributable to assignment of declining
24 enrollment weighting to the enrollment of the school district. The state
25 board of tax appeals may authorize the school district to make a levy that
26 will produce an amount that is not greater than the amount of revenues lost
27 as a result of the declining enrollment of the school district. Such amount
28 shall not exceed 5% of the general fund budget of the school district in the
29 school year in which the school district applies to the state board of tax
30 appeals for authority to make a levy pursuant to this subsection. The state
31 board of tax appeals may renew the authority to make such levy for
32 periods of time not to exceed two years.

33 (B) For school year 2017-2018, as an alternative to the authority
34 provided in subsection (a)(1)(A), if a school district was authorized to
35 make a levy pursuant to K.S.A. 72-6451, prior to its repeal, in school year
36 2006-2007, such school district shall remain authorized to make a levy at a
37 rate necessary to generate revenue equal to $\frac{1}{2}$ of the amount that was
38 generated in school year 2007-2008.

39 (2) The state board of tax appeals shall certify to the state board the
40 amount authorized to be produced by the levy of a tax under this section.

41 (3) The state board shall prescribe guidelines for the data that school
42 districts shall include in cases before the state board of tax appeals
43 pursuant to this section. The state board shall provide to the state board of

1 tax appeals such school data and information requested by the state board
2 of tax appeals and any other information deemed necessary by the state
3 board.

4 (b) There is hereby established in every school district a declining
5 enrollment fund, which shall consist of all moneys deposited therein or
6 transferred thereto according to law. The proceeds from the tax levied by a
7 school district under authority of this section shall be credited to the
8 declining enrollment fund of the school district. The proceeds from the tax
9 levied by a school district credited to the declining enrollment fund shall
10 be remitted to the state treasurer in accordance with the provisions of
11 K.S.A. 75-4215, and amendments thereto. Upon receipt of each such
12 remittance, the state treasurer shall deposit the entire amount in the state
13 treasury to the credit of the state school district finance fund.

14 (c) In determining the amount produced by the tax levied by the
15 school district under authority of this section, the state board shall include
16 any moneys apportioned to the declining enrollment fund of the school
17 district from taxes levied under the provisions of K.S.A. 79-5101 et seq.
18 and 79-5118 et seq., and amendments thereto.

19 (d) The declining enrollment weighting of a school district shall be
20 determined by the state board in each school year in which such weighting
21 may be assigned to the enrollment of the school district. The state board
22 shall divide the amount certified under subsection (a)(2) by the BASE aid.
23 The resulting quotient is the declining enrollment weighting of the school
24 district.

25 (e) As used in this section:

26 (1) "Declining enrollment" means an enrollment that has declined in
27 amount from that of the second preceding school year.

28 (2) "School district" means a school district that: (A) Has a declining
29 enrollment; and (B) has adopted a local foundation budget in an amount
30 that equals at least 31% of the total foundation aid for the school district at
31 the time the school district applies to the state board of tax appeals for
32 authority to make a levy pursuant to this section.

33 (f) The provisions of this section shall expire on July 1, 2018.

34 New Sec. 33. For the purpose of determining the general fund budget
35 of a school district, weightings shall not be assigned to a student enrolled
36 in and attending KAMS. Moneys in the general fund that are attributable
37 to a student enrolled in and attending KAMS shall not be included in the
38 computation of the local option budget of the school district.

39 New Sec. 34. (a) There is hereby established in every school district a
40 career and postsecondary education fund, which shall consist of all
41 moneys deposited therein or transferred thereto according to law. All
42 moneys received by a school district for any course or program authorized
43 and approved under the provisions of article 44 of chapter 72 of the

1 Kansas Statutes Annotated, and amendments thereto, except for courses
2 and programs conducted in an area vocational school, shall be credited to
3 the career and postsecondary education fund. All moneys received by the
4 school district from tuition, fees or charges or from any other source for
5 career technical education courses or programs, except for courses and
6 programs conducted in an area vocational school, shall be credited to the
7 career and postsecondary education fund. All moneys received by the
8 school district from tuition, fees or charges or from any other source for
9 postsecondary education courses or programs shall be credited to the
10 career and postsecondary education fund.

11 (b) Expenditures made by a school district that are directly
12 attributable to the following shall be paid from the career and
13 postsecondary education fund:

- 14 (1) Career technical education;
- 15 (2) postsecondary education courses; and
- 16 (3) courses provided through distance-learning technology.

17 (c) Any balance remaining in the career and postsecondary education
18 fund at the end of the budget year shall be carried forward into the career
19 and postsecondary education fund for succeeding budget years. Such fund
20 shall not be subject to the provisions of K.S.A. 79-2925 through 79-2937,
21 and amendments thereto. In preparing the budget of such school district,
22 the amounts credited to and the amount on hand in the career and
23 postsecondary education fund, and the amount expended therefrom shall
24 be included in the annual budget for the information of the residents of the
25 school district.

26 New Sec. 35. There is hereby established in every school district a
27 driver training fund, which shall consist of all moneys deposited therein or
28 transferred thereto according to law. All moneys received by the school
29 district from distributions made from the state safety fund and the
30 motorcycle safety fund and from tuition, fees or charges for driver training
31 courses shall be credited to the driver training fund. The expenses of a
32 school district directly attributable to driver training shall be paid from the
33 driver training fund.

34 New Sec. 36. There is hereby established in every school district a
35 food service fund, which shall consist of all moneys deposited therein or
36 transferred thereto according to law. All moneys received by the school
37 district for food service and from charges for food service shall be credited
38 to the food service fund. The expenses of a school district attributable to
39 food service shall be paid from the food service fund.

40 New Sec. 37. There is hereby established in every school district a
41 contingency reserve fund, which shall consist of all moneys deposited
42 therein or transferred thereto according to law. The fund shall be
43 maintained for payment of expenses of a school district attributable to

1 financial contingencies as determined by the board.

2 New Sec. 38. (a) Except as otherwise provided in this section, any
3 revenues of a school district, not required by law to be deposited in or
4 credited to a specific fund, shall be deposited in or credited to any
5 categorical fund of the school district or to the capital outlay fund of the
6 school district.

7 (b) At the discretion of the board of education of a school district,
8 revenues earned from the investment of an activity fund of the school
9 district in accordance with the provisions of K.S.A. 12-1675, and
10 amendments thereto, may be deposited in or credited to such activity fund.

11 (c) (1) At the discretion of the board and subject to subsection (c)(2),
12 any revenues specified in subsections (a) and (b) may be deposited in or
13 credited to the general fund of the school district in any school year for
14 which the allotment system authorized under K.S.A. 75-3722, and
15 amendments thereto, has been inaugurated and applied to appropriations
16 made for state foundation aid, or in any school year for which any portion
17 of the appropriations made for state foundation aid are lapsed by an act of
18 the legislature.

19 (2) In no event may the amount of revenues deposited in or credited
20 to the general fund of the school district under authority of subsection (c)
21 (1) exceed an amount equal to the amount of the reduction in state
22 foundation aid paid to the school district determined by the state board to
23 be the result of application of the allotment system to the appropriations
24 made for state foundation aid or of the lapse of any portion thereof by an
25 act of the legislature.

26 (d) At the discretion of the board, revenues received by the school
27 district from the federal government as the school district's share of the
28 proceeds derived from sale by the federal government of its rights to oil,
29 gas and other minerals located beneath the surface of lands within the
30 school district's boundaries may be deposited in the bond and interest fund
31 of the school district and used for the purposes of such fund. If at any time
32 all indebtedness and obligations of such fund have been fully paid and
33 canceled, the revenues authorized by this subsection to be deposited in
34 such fund shall be disposed of as provided in subsection (a).

35 (e) To the extent that K.S.A. 72-1623, 72-8804 and 79-2958, and
36 amendments thereto, conflict with this section, this section shall control.

37 New Sec. 39. (a) Any lawful transfer of moneys from the general
38 fund of a school district to any other fund shall be an operating expense in
39 the year the transfer is made. The board of education of a school district
40 may transfer moneys from the general fund to any categorical fund of the
41 school district in any school year.

42 (b) The board may transfer moneys from the general fund to the
43 contingency reserve fund of the school district, subject to any limitations

1 imposed upon the amount authorized to be maintained in the contingency
2 reserve fund.

3 (c) The board may transfer moneys from the general fund to the:

4 (1) Capital outlay fund;

5 (2) special reserve fund;

6 (3) special liability expense fund; and

7 (4) textbook and student materials revolving fund.

8 (d) In each school year, the board may transfer to its general fund
9 from any fund to which transfers from the general fund are authorized an
10 amount not to exceed an amount equal to the amount transferred from the
11 general fund to any such fund in the same school year.

12 New Sec. 40. Expenditures of a school district for the following
13 purposes are not operating expenses:

14 (a) Payments to another school district in an adjustment of rights as
15 provided in K.S.A. 72-6776, and amendments thereto, or upon transfer of
16 territory as provided in K.S.A. 72-7105, 72-7106 or 72-7107, and
17 amendments thereto, if paid from any fund other than the general fund;

18 (b) payments to another school district under K.S.A. 72-7105a, and
19 amendments thereto;

20 (c) the maintenance of student activities that are reimbursed;

21 (d) expenditures from any lawfully authorized fund of a school
22 district other than its general fund;

23 (e) the provision of educational services for students residing at the
24 Flint Hills job corps center, students housed at a psychiatric residential
25 treatment facility or students confined in a juvenile detention facility for
26 which the school district is reimbursed by a grant of state moneys as
27 provided in K.S.A. 72-8187, and amendments thereto; and

28 (f) programs financed, in part or in whole, by federal funds that may
29 be expended although not included in the budget of the school district,
30 excluding funds received under the provisions of title I of public law 874,
31 but not including in such exclusion amounts received for assistance in
32 cases of major disaster and amounts received under the low-rent housing
33 program, to the extent of the federal funds to be provided.

34 New Sec. 41. If in any school year a school district expends an
35 amount for operating expenses that exceeds its general fund budget, the
36 state board shall determine the excess and deduct the same from amounts
37 of state foundation aid payable to the school district during the next
38 succeeding school year.

39 New Sec. 42. (a) In order to accomplish the mission for Kansas
40 education, the state board shall design and adopt a school district
41 accreditation system based upon improvement in performance that equals
42 or exceeds the educational goal set forth in K.S.A. 2016 Supp. 72-1127(c),
43 and amendments thereto, and is measurable. On or before January 15,

1 2018, and each January 15 thereafter, the state board shall prepare and
2 submit a report on the school district accreditation system to the governor
3 and the legislature.

4 (b) The state board shall establish curriculum standards that reflect
5 high academic standards for the core academic areas of mathematics,
6 science, reading, writing and social studies. The curriculum standards shall
7 be reviewed at least every seven years. Nothing in this subsection shall be
8 construed in any manner so as to impinge upon any school district's
9 authority to determine its own curriculum.

10 (c) The state board shall provide for statewide assessments in the core
11 academic areas of mathematics, science, reading, writing and social
12 studies. The board shall ensure compatibility between the statewide
13 assessments and the curriculum standards established pursuant to
14 subsection (b). Such assessments shall be administered at three grade
15 levels, as determined by the state board. The state board shall determine
16 performance levels on the statewide assessments, the achievement of
17 which represents high academic standards in the academic area at the
18 grade level to which the assessment applies. The state board should specify
19 high academic standards both for individual performance and school
20 performance on the assessments.

21 (d) Each school year, on such date as specified by the state board,
22 each school district shall submit the Kansas education system accreditation
23 report to the state board in such form and manner as prescribed by the state
24 board.

25 (e) Whenever the state board determines that a school district has
26 failed either to meet the accreditation requirements established by rules
27 and regulations or standards adopted by the state board or provide
28 curriculum based on state standards and courses required by state law, the
29 state board shall so notify the school district. Such notice shall specify the
30 accreditation requirements that the school district has failed to meet and
31 the curriculum that it has failed to provide. Upon receipt of such notice,
32 the board of education of such school district is encouraged to reallocate
33 the resources of the school district to remedy all deficiencies identified by
34 the state board.

35 (f) Each school in every school district shall establish a school site
36 council composed of the principal and representatives of teachers and
37 other school personnel, parents of students attending the school, the
38 business community and other community groups. School site councils
39 shall be responsible for providing advice and counsel in evaluating state,
40 school district, and school site performance goals and objectives and in
41 determining the methods that should be employed at the school site to
42 meet these goals and objectives. Site councils may make recommendations
43 and proposals to the school board regarding budgetary items and school

1 district matters, including, but not limited to, identifying and implementing
2 the best practices for developing efficient and effective administrative and
3 management functions. Site councils also may help school boards analyze
4 the unique environment of schools, enhance the efficiency and maximize
5 limited resources, including outsourcing arrangements and cooperative
6 opportunities as a means to address limited budgets.

7 New Sec. 43. (a) On or before January 15 of each year, the state
8 department of education shall prepare and submit reports on school district
9 funding for each school district to the governor and the legislature.

10 (b) Each report shall contain the information described in subsection
11 (c) for the school district in terms of actual dollar amounts for the
12 immediately preceding school year, actual dollar amounts for the current
13 school year and budgeted dollar amounts for the immediately succeeding
14 school year.

15 (c) Each report shall contain the following information for the school
16 district:

17 (1) Full-time equivalent enrollment;

18 (2) demographic information, including, but not limited to, gender,
19 race, ethnicity, students who are economically disadvantaged, migrants,
20 English language learners and students with disabilities;

21 (3) total general and supplemental general funds, including a showing
22 of funding provided by federal sources, state sources and local sources,
23 and total funds per student;

24 (4) total capital outlay funds, including a showing of such funding
25 provided by federal sources, state sources and local sources, and capital
26 outlay funds per student;

27 (5) total bond and interest funds, including a showing of such funding
28 provided by federal sources, state sources and local sources, and bond and
29 interest funds per student;

30 (6) total of all other funds not described in paragraphs (3), (4) and (5),
31 excluding fund transfers, including a showing of such funding provided by
32 federal sources, state sources and local sources, and total funds per
33 student;

34 (7) total funds per student of all funds described in paragraphs (3)
35 through (6);

36 (8) general fund moneys attributable to the following:

37 (A) BASE aid;

38 (B) high enrollment weighting;

39 (C) low enrollment weighting;

40 (D) school facilities weighting;

41 (E) transportation weighting;

42 (F) at-risk student weighting;

43 (G) preschool-aged at-risk student weighting;

- 1 (H) high-density at-risk student weighting;
- 2 (I) career technical education weighting;
- 3 (J) special education and related services weighting;
- 4 (K) bilingual weighting;
- 5 (L) ancillary school facilities weighting;
- 6 (M) cost-of-living weighting;
- 7 (N) declining enrollment weighting; and
- 8 (O) virtual school state aid;
- 9 (9) total expenditures on the following:
 - 10 (A) At-risk education programs and services;
 - 11 (B) preschool-aged at-risk education programs and services;
 - 12 (C) bilingual education programs and services;
 - 13 (D) career and technical education programs and services;
 - 14 (E) special education and related services; and
 - 15 (F) virtual school programs and services; and
 - 16 (10) total expenditures from the special retirement contributions fund.
- 17 (d) The state board shall provide uniform guidelines for what
- 18 constitutes total expenditures for the programs and services listed under
- 19 subsection (c)(9).

20 New Sec. 44. (a) On or before July 1, 2020, the legislature shall:

- 21 (1) (A) Review the school year 2019-2020 BASE aid amount and
- 22 shall evaluate whether such BASE aid amount is reasonably calculated to
- 23 have all students meet or exceed the educational goal set forth in K.S.A.
- 24 2016 Supp. 72-1127(c), and amendments thereto.
- 25 (B) Such evaluation shall be based on a successful school model that
- 26 identifies successful school districts based on the percentage of at-risk
- 27 students in such districts in relation to the following outcomes:
 - 28 (i) The percentage of students at grade level on state math and
 - 29 English language arts assessments;
 - 30 (ii) the percentage of students that are college and career ready on
 - 31 state math and English language arts assessments;
 - 32 (iii) the average composite ACT score; and
 - 33 (iv) the four-year graduation rate.
- 34 (C) Such evaluation shall identify school districts that exceeded
- 35 expected outcomes and shall also identify school districts that have an
- 36 average scaled difference on the outcome measures greater than or equal to
- 37 one standard deviation from the average scaled difference of all districts.
- 38 Those school districts that are identified as successful school districts in
- 39 relation to other similarly situated districts may be used to evaluate
- 40 whether the BASE aid amount is reasonably calculated to ensure that
- 41 students will continue to meet or exceed the educational goal set forth in
- 42 K.S.A. 2016 Supp. 72-1127(c), and amendments thereto.
- 43 (2) Consider the information reviewed pursuant to subsection (b) and

1 determine if any provisions of this act are not reasonably calculated to
2 provide adequate educational opportunities to every K-12 public education
3 student in Kansas.

4 (b) (1) The house and senate standing committees on education shall
5 review the following weightings to ensure such weightings are reasonably
6 calculated to have students meet or exceed the educational goal set forth in
7 K.S.A. 2016 Supp. 72-1127(c), and amendments thereto:

8 (A) The low enrollment weighting and the high enrollment weighting,
9 as such terms are defined in section 4, and amendments thereto, and
10 alternatives to such weightings, including, but not limited to, a sparsity
11 weighting on or before July 1, 2018;

12 (B) the at-risk student weighting, as such term is defined in section 4,
13 and amendments thereto, on or before July 1, 2021; and

14 (C) the bilingual student weighting, as such term is defined in section
15 4, and amendments thereto, on or before July 1, 2024.

16 (2) During the 2018 or 2019 regular legislative session, the house and
17 senate standing committees on education shall review the following:

18 (A) Reports submitted to the legislature pursuant to sections 42, 43
19 and 48, and amendments thereto;

20 (B) final legislative post audit reports conducted pursuant to section
21 45(a) and (e), and amendments thereto; and

22 (C) successful schools as determined by the successful school model
23 described in subsection (a)(1)(B) and other data relevant to determining
24 what constitutes a successful school.

25 New Sec. 45. The legislative post audit committee shall direct the
26 legislative division of post audit to conduct the following performance
27 audits in the fiscal year specified:

28 (a) A study of statewide virtual school programs administered in
29 other states. The study shall include, but not be limited to, the following:

30 (1) The aggregate cost incurred by each state administering a virtual
31 school program, and the cost incurred by individual school districts or
32 schools within each state;

33 (2) the resources necessary for the implementation of each virtual
34 school program, including, but not limited to, personnel, equipment,
35 software and facility usage;

36 (3) the scope of each virtual school program; and

37 (4) the effectiveness of each virtual school program with respect to
38 student performance and outcomes.

39 The audit shall be conducted during fiscal year 2018, and the final audit
40 report shall be submitted to the legislature on or before January 15, 2018.

41 (b) A performance audit of at-risk education funding. The audit
42 should evaluate the method of counting students for at-risk education
43 funding, the level of the at-risk student weighting and high-density at-risk

1 student weighting under the act and how school districts are expending
2 moneys provided for at-risk education. This performance audit shall be
3 conducted during fiscal year 2020, and the final audit report shall be
4 submitted to the legislature on or before January 15, 2020.

5 (c) A performance audit of bilingual education funding. The audit
6 should evaluate the method of counting students for bilingual education
7 funding, the level of the bilingual weighting under the act and how school
8 districts are expending moneys provided for bilingual education. This
9 performance audit shall be conducted during fiscal year 2023, and the final
10 audit report shall be submitted to the legislature on or before January 15,
11 2023.

12 (d) A performance audit of transportation services funding. The audit
13 should include a comparison of the amount of transportation services
14 funding school districts receive to the cost of providing transportation
15 services. This performance audit shall be conducted during fiscal year
16 2024, and the final audit report shall be submitted to the legislature on or
17 before January 15, 2024.

18 (e) (1) A performance audit to provide a reasonable estimate of the
19 cost of providing educational opportunities for every public school student
20 in Kansas to achieve the performance outcome standards adopted by the
21 state board of education. This performance audit shall be conducted three
22 times as follows:

23 (A) During fiscal year 2019, and the final report submitted to the
24 legislature on or before January 15, 2019;

25 (B) during fiscal year 2022, and the final report submitted to the
26 legislature on or before January 15, 2022; and

27 (C) during fiscal year 2025, and the final report submitted to the
28 legislature on or before January 15, 2025.

29 (2) Each performance audit required under this subsection shall:

30 (A) Include reasonable estimates of the costs of providing specialized
31 education services as required by law, including, but not limited to, special
32 education and related services, bilingual education and at-risk programs;
33 and

34 (B) account for other factors which may contribute to variations in
35 costs incurred by school districts, including, but not limited to, total
36 district enrollment and geographic location within the state.

37 (3) In conducting each performance audit required under this
38 subsection:

39 (A) Any examination of historical data and expenditures shall correct
40 any recognized inadequacy of such data or expenditure through a
41 statistically valid method of extrapolation; and

42 (B) subject to the limitations of the division of legislative post audit
43 budget and appropriations therefor, the legislative post auditor may enter

1 into contracts with consultants as the post auditor deems necessary.

2 (f) A performance audit to identify best practices in successful
3 schools. The audit should include a comparison of the educational methods
4 and other practices of demographically similar school districts that achieve
5 significantly different student outcomes based on performance outcome
6 standards adopted by the state board of education. This performance audit
7 shall be conducted during fiscal year 2021, and the final audit report shall
8 be submitted to the legislature on or before January 15, 2021. The audit
9 shall be conducted a second time during fiscal year 2026, and the final
10 audit report shall be submitted to the legislature on or before January 15,
11 2026.

12 (g) The final audit report for each audit conducted pursuant to this
13 section shall be provided to the house and senate standing committees on
14 education during the regular legislative session in which such report is
15 submitted to the legislature.

16 New Sec. 46. The state board may adopt rules and regulations for the
17 administration of this act, including the classification of expenditures of
18 school districts to ensure uniform reporting of operating expenses.

19 New Sec. 47. The provisions of the Kansas school equity and
20 enhancement act, section 3 et seq., and amendments thereto, shall not be
21 severable. If any provision of the Kansas school equity and enhancement
22 act, section 3 et seq., and amendments thereto, is held to be invalid or
23 unconstitutional by court order, all provisions of the Kansas school equity
24 and enhancement act, section 3 et seq., and amendments thereto, shall be
25 null and void.

26 New Sec. 48. (a) The state department of education shall conduct a
27 study of the cost of career technical education programs offered by school
28 districts, including, but not limited to, the following:

29 (1) The career technical education programs offered by school
30 districts;

31 (2) the costs associated with offering such programs, including
32 salaries and wages, materials, equipment and facilities; and

33 (3) the coordination between school districts, community colleges
34 and technical colleges in offering such programs.

35 (b) On or before January 15, 2018, the state department of education
36 shall prepare a report on its findings and shall make recommendations on
37 amendments to the Kansas school equity and enhancement act, section 3 et
38 seq., and amendments thereto, for the financing of career technical
39 education programs using a tiered technical education model or other
40 funding model. The report shall be submitted to the governor and the
41 legislature.

42 (c) The provisions of this section shall expire on July 1, 2018.

43 New Sec. 49. (a) There is hereby established in the state treasury the

1 school district capital outlay state aid fund. Such fund shall consist of all
2 moneys transferred thereto under the provisions of subsection (d).

3 (b) Each school district that levies a tax pursuant to K.S.A. 72-8801
4 et seq., and amendments thereto, shall receive payment from the school
5 district capital outlay state aid fund in an amount determined by the state
6 board of education as provided in this section.

7 (c) The state board shall:

8 (1) Determine the amount of the assessed valuation per student of
9 each school district in the state for the preceding school year and round
10 such amount to the nearest \$1,000. The rounded amount is the assessed
11 valuation per student of a school district for the purposes of this
12 subsection;

13 (2) determine the median assessed valuation per student of all school
14 districts;

15 (3) prepare a schedule of dollar amounts using the amount of the
16 median assessed valuation per student of all school districts as the point of
17 beginning. The schedule of dollar amounts shall range upward in equal
18 \$1,000 intervals from the point of beginning to and including an amount
19 that is equal to the amount of the assessed valuation per student of the
20 school district with the highest assessed valuation per student of all school
21 districts and shall range downward in equal \$1,000 intervals from the point
22 of beginning to and including an amount that is equal to the amount of the
23 assessed valuation per student of the school district with the lowest
24 assessed valuation per student of all school districts;

25 (4) determine a state aid percentage factor for each school district by
26 assigning a state aid computation percentage to the amount of the median
27 assessed valuation per student shown on the schedule, decreasing the state
28 aid computation percentage assigned to the amount of the median assessed
29 valuation per student by one percentage point for each \$1,000 interval
30 above the amount of the median assessed valuation per student, and
31 increasing the state aid computation percentage assigned to the amount of
32 the median assessed valuation per student by one percentage point for each
33 \$1,000 interval below the amount of the median assessed valuation per
34 student. The state aid percentage factor of a school district is the
35 percentage assigned to the schedule amount that is equal to the amount of
36 the assessed valuation per student of the school district, except that the
37 state aid percentage factor of a school district shall not exceed 100%. The
38 state aid computation percentage is 25%;

39 (5) determine the amount levied by each school district pursuant to
40 K.S.A. 72-8801 et seq., and amendments thereto; and

41 (6) multiply the amount computed under subsection (c)(5), but not to
42 exceed eight mills, by the applicable state aid percentage factor. The
43 resulting product is the amount of payment the school district is to receive

1 from the school district capital outlay state aid fund in the school year.

2 (d) The state board shall certify to the director of accounts and reports
3 the amount of school district capital outlay state aid determined under the
4 provisions of subsection (c), and an amount equal thereto shall be
5 transferred by the director from the state general fund to the school district
6 capital outlay state aid fund for distribution to school districts. All transfers
7 made in accordance with the provisions of this subsection shall be
8 considered to be demand transfers from the state general fund.

9 (e) Payments from the school district capital outlay state aid fund
10 shall be distributed to school districts at times determined by the state
11 board of education. The state board of education shall certify to the
12 director of accounts and reports the amount due each school district, and
13 the director of accounts and reports shall draw a warrant on the state
14 treasury payable to the treasurer of the school district. Upon receipt of the
15 warrant, the treasurer of the school district shall credit the amount thereof
16 to the capital outlay fund of the school district to be used for the purposes
17 of such fund.

18 New Sec. 50. No ad valorem tax exemption for real or personal
19 property granted after the effective date of this act by the board of tax
20 appeals pursuant to the provisions of either: (a) Section 13 of article 11 of
21 the constitution of the state of Kansas; or (b) K.S.A. 12-1740 et seq. and
22 79-201a *Second* or *Twenty-Fourth*, and amendments thereto, for any
23 property purchased with the proceeds of revenue bonds shall be deemed to
24 exempt any such property from the ad valorem property tax levied by a
25 school district pursuant to the provisions of section 14 or K.S.A. 72-8801,
26 and amendments thereto. The provisions of this section shall not apply to
27 exemptions granted by the board of tax appeals when the associated
28 resolution of intent to issue revenue bonds and grant property tax
29 abatement was approved by any governing body of any city or the board of
30 commissioners of any county or the public hearing required by K.S.A. 79-
31 251, and amendments thereto, was conducted prior to May 1, 2017.

32 Sec. 51. K.S.A. 2016 Supp. 10-1116a is hereby amended to read as
33 follows: 10-1116a. The limitations on expenditures imposed under the
34 cash-basis law shall not apply to:

35 (a) Expenditures in excess of current revenues made for municipally
36 owned and operated utilities out of the fund of such utilities caused by, or
37 resulting from the meeting of, extraordinary emergencies including
38 drought emergencies. In such cases expenditures in excess of current
39 revenues may be made by declaring an extraordinary emergency by
40 resolution adopted by the governing body and such resolution shall be
41 published at least once in a newspaper of general circulation in such city.
42 Thereupon, such governing body may issue interest bearing no-fund
43 warrants on such utility fund in an amount, including outstanding

1 previously issued no-fund warrants, not to exceed 25% of the revenues
2 from sales of service of such utility for the preceding year. Such warrants
3 shall be redeemed within three years from date of issuance and shall bear
4 interest at a rate of not to exceed the maximum rate of interest prescribed
5 by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a
6 drought emergency, the governing body may issue such warrants for water
7 system improvement purposes in an amount not to exceed 50% of the
8 revenue received from the sale of water for the preceding year. Such
9 warrants shall be redeemed within five years from the date of issuance and
10 shall bear interest at a rate not to exceed the maximum rate of interest
11 prescribed by K.S.A. 10-1009, and amendments thereto.

12 (b) Expenditures in any month by school districts which are in excess
13 of current revenues if the deficit or shortage in revenues is caused by, or a
14 result of, the payment of state aid after the date prescribed for the payment
15 of state aid during such month under ~~K.S.A. 2016 Supp. 72-6466~~ *section*
16 *7*, and amendments thereto.

17 Sec. 52. K.S.A. 2016 Supp. 12-1677 is hereby amended to read as
18 follows: 12-1677. (a) Except as otherwise required by state or federal law,
19 all moneys earned and collected from investments by counties, area
20 vocational-technical schools and quasi-municipal corporations authorized
21 in this act shall be credited to the general fund of such county, area
22 vocational-technical school or quasi-municipal corporation by the treasurer
23 thereof, and all moneys earned and collected from investments by school
24 districts authorized in this act shall be credited ~~to the general fund of the~~
25 ~~school district~~ *in accordance with the provisions of section 38, and*
26 *amendments thereto.*

27 (b) The treasurer of each county, school district, area vocational-
28 technical school or quasi-municipal corporation shall maintain a complete
29 record of all investments authorized in this act and shall make a quarterly
30 written report of such record to the governing body of such county, school
31 district, area vocational-technical school or quasi-municipal corporation.

32 Sec. 53. K.S.A. 2016 Supp. 12-1770a is hereby amended to read as
33 follows: 12-1770a. As used in this act, the following words and phrases
34 shall have the following meanings unless a different meaning clearly
35 appears from the content:

36 (a) "Auto race track facility" means: (1) An auto race track facility
37 and facilities directly related and necessary to the operation of an auto race
38 track facility, including, but not limited to, grandstands, suites and viewing
39 areas, concessions, souvenir facilities, catering facilities, visitor and retail
40 centers, signage and temporary hospitality facilities, but excluding (2)
41 hotels, motels, restaurants and retail facilities, not directly related to or
42 necessary to the operation of such facility.

43 (b) "Base year assessed valuation" means the assessed valuation of all

1 real property within the boundaries of a redevelopment district on the date
 2 the redevelopment district was established.

3 (c) "Blighted area" means an area which:

4 (1) Because of the presence of a majority of the following factors,
 5 substantially impairs or arrests the development and growth of the
 6 municipality or constitutes an economic or social liability or is a menace to
 7 the public health, safety, morals or welfare in its present condition and use:

8 (A) A substantial number of deteriorated or deteriorating structures;

9 (B) predominance of defective or inadequate street layout;

10 (C) unsanitary or unsafe conditions;

11 (D) deterioration of site improvements;

12 (E) tax or special assessment delinquency exceeding the fair market
 13 value of the real property;

14 (F) defective or unusual conditions of title including, but not limited
 15 to, cloudy or defective titles, multiple or unknown ownership interests to
 16 the property;

17 (G) improper subdivision or obsolete platting or land uses;

18 (H) the existence of conditions which endanger life or property by
 19 fire or other causes; or

20 (I) conditions which create economic obsolescence;

21 (2) has been identified by any state or federal environmental agency
 22 as being environmentally contaminated to an extent that requires a
 23 remedial investigation; feasibility study and remediation or other similar
 24 state or federal action;

25 (3) a majority of the property is a 100-year floodplain area; or

26 (4) previously was found by resolution of the governing body to be a
 27 slum or a blighted area under K.S.A. 17-4742 et seq., and amendments
 28 thereto.

29 (d) "Conservation area" means any improved area comprising 15% or
 30 less of the land area within the corporate limits of a city in which 50% or
 31 more of the structures in the area have an age of 35 years or more, which
 32 area is not yet blighted, but may become a blighted area due to the
 33 existence of a combination of two or more of the following factors:

34 (1) Dilapidation, obsolescence or deterioration of the structures;

35 (2) illegal use of individual structures;

36 (3) the presence of structures below minimum code standards;

37 (4) building abandonment;

38 (5) excessive vacancies;

39 (6) overcrowding of structures and community facilities; or

40 (7) inadequate utilities and infrastructure.

41 (e) "De minimus" means an amount less than 15% of the land area
 42 within a redevelopment district.

43 (f) "Developer" means any person, firm, corporation, partnership or

1 limited liability company, other than a city and other than an agency,
2 political subdivision or instrumentality of the state or a county when
3 relating to a bioscience development district.

4 (g) "Eligible area" means a blighted area, conservation area,
5 enterprise zone, intermodal transportation area, major tourism area or a
6 major commercial entertainment and tourism area, bioscience
7 development area or a building or buildings which are 65 years of age or
8 older and any contiguous vacant or condemned lots.

9 (h) "Enterprise zone" means an area within a city that was designated
10 as an enterprise zone prior to July 1, 1992, pursuant to K.S.A. 12-17,107
11 through 12-17,113, and amendments thereto, prior to its repeal and the
12 conservation, development or redevelopment of the area is necessary to
13 promote the general and economic welfare of such city.

14 (i) "Environmental increment" means the increment determined
15 pursuant to K.S.A. 12-1771a(b), and amendments thereto.

16 (j) "Environmentally contaminated area" means an area of land
17 having contaminated groundwater or soil which is deemed
18 environmentally contaminated by the department of health and
19 environment or the United States environmental protection agency.

20 (k) (1) "Feasibility study" means:

21 (A) A study which shows whether a redevelopment project's or
22 bioscience development project's benefits and tax increment revenue and
23 other available revenues under K.S.A. 12-1774(a)(1), and amendments
24 thereto, are expected to exceed or be sufficient to pay for the
25 redevelopment or bioscience development project costs; and

26 (B) the effect, if any, the redevelopment project costs or bioscience
27 development project will have on any outstanding special obligation bonds
28 payable from the revenues described in K.S.A. 12-1774(a)(1)(D), and
29 amendments thereto.

30 (2) For a redevelopment project or bioscience project financed by
31 bonds payable from revenues described in K.S.A. 12-1774(a)(1)(D), and
32 amendments thereto, the feasibility study must also include:

33 (A) A statement of how the taxes obtained from the project will
34 contribute significantly to the economic development of the jurisdiction in
35 which the project is located;

36 (B) a statement concerning whether a portion of the local sales and
37 use taxes are pledged to other uses and are unavailable as revenue for the
38 redevelopment project. If a portion of local sales and use taxes is so
39 committed, the applicant shall describe the following:

40 (i) The percentage of sales and use taxes collected that are so
41 committed; and

42 (ii) the date or dates on which the local sales and use taxes pledged to
43 other uses can be pledged for repayment of special obligation bonds;

1 (C) an anticipated principal and interest payment schedule on the
2 bonds;

3 (D) following approval of the redevelopment plan, the feasibility
4 study shall be supplemented to include a copy of the minutes of the
5 governing body meeting or meetings of any city whose bonding authority
6 will be utilized in the project, evidencing that a redevelopment plan has
7 been created, discussed, and adopted by the city in a regularly scheduled
8 open public meeting; and

9 (E) the failure to include all information enumerated in this
10 subsection in the feasibility study for a redevelopment or bioscience
11 project shall not affect the validity of bonds issued pursuant to this act.

12 (l) "Major tourism area" means an area for which the secretary has
13 made a finding the capital improvements costing not less than
14 \$100,000,000 will be built in the state to construct an auto race track
15 facility.

16 (m) "Real property taxes" means all taxes levied on an ad valorem
17 basis upon land and improvements thereon, except that ~~when relating to a~~
18 ~~bioscience development district, as defined in this section,~~ "real property
19 taxes" does not include: (1) Property taxes levied ~~for schools, by school~~
20 ~~districts pursuant to K.S.A. 2016 Supp. 72-6470 section 14, and~~
21 ~~amendments thereto, when:~~

22 (A) *Relating to a bioscience development district; and*

23 (B) *relating to a redevelopment district established after June 30,*
24 *1997; and*

25 (2) *property taxes levied by school districts pursuant to K.S.A. 72-*
26 *8801, and amendments thereto, when relating to a bioscience development*
27 *district or a redevelopment district established on or after July 1, 2017.*

28 (n) "Redevelopment project area" means an area designated by a city
29 within a redevelopment district or, if the redevelopment district is
30 established for an intermodal transportation area, an area designated by a
31 city within or outside of the redevelopment district.

32 (o) "Redevelopment project costs" means: (1) Those costs necessary
33 to implement a redevelopment project plan or a bioscience development
34 project plan, including costs incurred for:

35 (A) Acquisition of property within the redevelopment project area;

36 (B) payment of relocation assistance pursuant to a relocation
37 assistance plan as provided in K.S.A. 12-1777, and amendments thereto;

38 (C) site preparation including utility relocations;

39 (D) sanitary and storm sewers and lift stations;

40 (E) drainage conduits, channels, levees and river walk canal facilities;

41 (F) street grading, paving, graveling, macadamizing, curbing,
42 guttering and surfacing;

43 (G) street light fixtures, connection and facilities;

- 1 (H) underground gas, water, heating and electrical services and
2 connections located within the public right-of-way;
- 3 (I) sidewalks and pedestrian underpasses or overpasses;
- 4 (J) drives and driveway approaches located within the public right-of-
5 way;
- 6 (K) water mains and extensions;
- 7 (L) plazas and arcades;
- 8 (M) major multi-sport athletic complex;
- 9 (N) museum facility;
- 10 (O) parking facilities including multilevel parking facilities;
- 11 (P) landscaping and plantings, fountains, shelters, benches,
12 sculptures, lighting, decorations and similar amenities;
- 13 (Q) related expenses to redevelop and finance the redevelopment
14 project;
- 15 (R) for purposes of an incubator project, such costs shall also include
16 wet lab equipment including hoods, lab tables, heavy water equipment and
17 all such other equipment found to be necessary or appropriate for a
18 commercial incubator wet lab facility by the city in its resolution
19 establishing such redevelopment district or a bioscience development
20 district;
- 21 (S) costs for the acquisition of land for and the construction and
22 installation of publicly-owned infrastructure improvements which serve an
23 intermodal transportation area and are located outside of a redevelopment
24 district; and
- 25 (T) costs for infrastructure located outside the redevelopment district
26 but contiguous to any portion of the redevelopment district and such
27 infrastructure is necessary for the implementation of the redevelopment
28 plan as determined by the city.
- 29 (2) Redevelopment project costs shall not include: (A) Costs incurred
30 in connection with the construction of buildings or other structures to be
31 owned by or leased to a developer, however, the "redevelopment project
32 costs" shall include costs incurred in connection with the construction of
33 buildings or other structures to be owned or leased to a developer which
34 includes an auto race track facility or a multilevel parking facility.
- 35 (B) In addition, for a redevelopment project financed with special
36 obligation bonds payable from the revenues described in K.S.A. 12-
37 1774(a)(1)(D), and amendments thereto, redevelopment project costs shall
38 not include:
- 39 (i) Fees and commissions paid to developers, real estate agents,
40 financial advisors or any other consultants who represent the developers or
41 any other businesses considering locating in or located in a redevelopment
42 district;
- 43 (ii) salaries for local government employees;

- 1 (iii) moving expenses for employees of the businesses locating within
2 the redevelopment district;
- 3 (iv) property taxes for businesses that locate in the redevelopment
4 district;
- 5 (v) lobbying costs;
- 6 (vi) a bond origination fee charged by the city pursuant to K.S.A. 12-
7 1742, and amendments thereto;
- 8 (vii) any personal property, as defined in K.S.A. 79-102, and
9 amendments thereto; and
- 10 (viii) travel, entertainment and hospitality.
- 11 (p) "Redevelopment district" means the specific area declared to be
12 an eligible area in which the city may develop one or more redevelopment
13 projects.
- 14 (q) "Redevelopment district plan" or "district plan" means the
15 preliminary plan that identifies all of the proposed redevelopment project
16 areas and identifies in a general manner all of the buildings, facilities and
17 improvements in each that are proposed to be constructed or improved in
18 each redevelopment project area or, if the redevelopment district is
19 established for an intermodal transportation area, in or outside of the
20 redevelopment district.
- 21 (r) "Redevelopment project" means the approved project to
22 implement a project plan for the development of the established
23 redevelopment district.
- 24 (s) "Redevelopment project plan" means the plan adopted by a
25 municipality for the development of a redevelopment project or projects
26 which conforms with K.S.A. 12-1772, and amendments thereto, in a
27 redevelopment district.
- 28 (t) "Substantial change" means, as applicable, a change wherein the
29 proposed plan or plans differ substantially from the intended purpose for
30 which the district plan or project plan was approved.
- 31 (u) "Tax increment" means that amount of real property taxes
32 collected from real property located within the redevelopment district that
33 is in excess of the amount of real property taxes which is collected from
34 the base year assessed valuation.
- 35 (v) "Taxing subdivision" means the county, city, unified school
36 district and any other taxing subdivision levying real property taxes, the
37 territory or jurisdiction of which includes any currently existing or
38 subsequently created redevelopment district including a bioscience
39 development district.
- 40 (w) "River walk canal facilities" means a canal and related water
41 features which flows through a redevelopment district and facilities related
42 or contiguous thereto, including, but not limited to pedestrian walkways
43 and promenades, landscaping and parking facilities.

1 (x) "Major commercial entertainment and tourism area" may include,
2 but not be limited to, a major multi-sport athletic complex.

3 (y) "Major multi-sport athletic complex" means an athletic complex
4 that is utilized for the training of athletes, the practice of athletic teams, the
5 playing of athletic games or the hosting of events. Such project may
6 include playing fields, parking lots and other developments including
7 grandstands, suites and viewing areas, concessions, souvenir facilities,
8 catering facilities, visitor centers, signage and temporary hospitality
9 facilities, but excluding hotels, motels, restaurants and retail facilities, not
10 directly related to or necessary to the operation of such facility.

11 (z) "Bioscience" means the use of compositions, methods and
12 organisms in cellular and molecular research, development and
13 manufacturing processes for such diverse areas as pharmaceuticals,
14 medical therapeutics, medical diagnostics, medical devices, medical
15 instruments, biochemistry, microbiology, veterinary medicine, plant
16 biology, agriculture, industrial environmental and homeland security
17 applications of bioscience and future developments in the biosciences.
18 Bioscience includes biotechnology and life sciences.

19 (aa) "Bioscience development area" means an area that:

20 (1) Is or shall be owned, operated, or leased by, or otherwise under
21 the control of the Kansas bioscience authority;

22 (2) is or shall be used and maintained by a bioscience company; or

23 (3) includes a bioscience facility.

24 (bb) "Bioscience development district" means the specific area,
25 created under K.S.A. 12-1771, and amendments thereto, where one or
26 more bioscience development projects may be undertaken.

27 (cc) "Bioscience development project" means an approved project to
28 implement a project plan in a bioscience development district.

29 (dd) "Bioscience development project plan" means the plan adopted
30 by the authority for a bioscience development project pursuant to K.S.A.
31 12-1772, and amendments thereto, in a bioscience development district.

32 (ee) "Bioscience facility" means real property and all improvements
33 thereof used to conduct bioscience research, including, without limitation,
34 laboratory space, incubator space, office space and any and all facilities
35 directly related and necessary to the operation of a bioscience facility.

36 (ff) "Bioscience project area" means an area designated by the
37 authority within a bioscience development district.

38 (gg) "Biotechnology" means those fields focusing on technological
39 developments in such areas as molecular biology, genetic engineering,
40 genomics, proteomics, physiomics, nanotechnology, biodefense,
41 biocomputing, bioinformatics and future developments associated with
42 biotechnology.

43 (hh) "Board" means the board of directors of the Kansas bioscience

1 authority.

2 (ii) "Life sciences" means the areas of medical sciences,
3 pharmaceutical sciences, biological sciences, zoology, botany, horticulture,
4 ecology, toxicology, organic chemistry, physical chemistry, physiology and
5 any future advances associated with life sciences.

6 (jj) "Revenue increase" means that amount of real property taxes
7 collected from real property located within the bioscience development
8 district that is in excess of the amount of real property taxes which is
9 collected from the base year assessed valuation.

10 (kk) "Taxpayer" means a person, corporation, limited liability
11 company, S corporation, partnership, registered limited liability
12 partnership, foundation, association, nonprofit entity, sole proprietorship,
13 business trust, group or other entity that is subject to the Kansas income
14 tax act, K.S.A. 79-3201 et seq., and amendments thereto.

15 (ll) "Floodplain increment" means the increment determined pursuant
16 to K.S.A. 2016 Supp. 12-1771e(b), and amendments thereto.

17 (mm) "100-year floodplain area" means an area of land existing in a
18 100-year floodplain as determined by either an engineering study of a
19 Kansas certified engineer or by the United States federal emergency
20 management agency.

21 (nn) "Major motorsports complex" means a complex in Shawnee
22 county that is utilized for the hosting of competitions involving motor
23 vehicles, including, but not limited to, automobiles, motorcycles or other
24 self-propelled vehicles other than a motorized bicycle or motorized
25 wheelchair. Such project may include racetracks, all facilities directly
26 related and necessary to the operation of a motorsports complex,
27 including, but not limited to, parking lots, grandstands, suites and viewing
28 areas, concessions, souvenir facilities, catering facilities, visitor and retail
29 centers, signage and temporary hospitality facilities, but excluding hotels,
30 motels, restaurants and retail facilities not directly related to or necessary
31 to the operation of such facility.

32 (oo) "Intermodal transportation area" means an area of not less than
33 800 acres to be developed primarily to handle the transfer, storage and
34 distribution of freight through railway and trucking operations.

35 (pp) "Museum facility" means a separate newly-constructed museum
36 building and facilities directly related and necessary to the operation
37 thereof, including gift shops and restaurant facilities, but excluding hotels,
38 motels, restaurants and retail facilities not directly related to or necessary
39 to the operation of such facility. The museum facility shall be owned by
40 the state, a city, county, other political subdivision of the state or a non-
41 profit corporation, shall be managed by the state, a city, county, other
42 political subdivision of the state or a non-profit corporation and may not
43 be leased to any developer and shall not be located within any retail or

1 commercial building.

2 Sec. 54. K.S.A. 2016 Supp. 12-1775a is hereby amended to read as
3 follows: 12-1775a. (a) Prior to December 31, 1996, the governing body of
4 each city which, pursuant to K.S.A. 12-1771, and amendments thereto, has
5 established a redevelopment district prior to July 1, 1996, shall certify to
6 the director of accounts and reports the amount equal to the amount of
7 revenue realized from ad valorem taxes imposed pursuant to ~~K.S.A. 2016~~
8 ~~Supp. 72-6470~~ *section 14*, and amendments thereto, within such
9 redevelopment district. Prior to February 1, 1997, and annually on that
10 date thereafter, the governing body of each such city shall certify to the
11 director of accounts and reports an amount equal to the amount by which
12 revenues realized from such ad valorem taxes imposed in such
13 redevelopment district are estimated to be reduced for the ensuing calendar
14 year due to legislative changes in the statewide school finance formula.
15 Prior to March 1 of each year, the director of accounts and reports shall
16 certify to the state treasurer each amount certified by the governing bodies
17 of cities under this section for the ensuing calendar year and shall transfer
18 from the state general fund to the city tax increment financing revenue
19 fund the aggregate of all amounts so certified. Prior to April 15 of each
20 year, the state treasurer shall pay from the city tax increment financing
21 revenue fund to each city certifying an amount to the director of accounts
22 and reports under this section for the ensuing calendar year the amount so
23 certified.

24 (b) There is hereby created the tax increment financing revenue
25 replacement fund which shall be administered by the state treasurer. All
26 expenditures from the tax increment financing revenue replacement fund
27 shall be made in accordance with appropriations acts upon warrants of the
28 director of accounts and reports issued pursuant to vouchers approved by
29 the state treasurer or a person or persons designated by the state treasurer.

30 Sec. 55. K.S.A. 2016 Supp. 12-1776a is hereby amended to read as
31 follows: 12-1776a. (a) As used in this section:

32 (1) "School district" means any school district in which is located a
33 redevelopment district for which bonds have been issued pursuant to
34 K.S.A. 12-1770 et seq., and amendments thereto.

35 (2) "Base year assessed valuation," "redevelopment district" and
36 "redevelopment project" shall have the meanings ascribed thereto by
37 K.S.A. 12-1770a, and amendments thereto.

38 (b) No later than November 1 of each year, the county clerk of each
39 county shall certify to the state board of education the assessed valuation
40 of any school district located within a redevelopment district in such
41 county. For the purposes of this section and for determining the amount of
42 state aid for school districts under *section 17 and* K.S.A. 75-2319, and
43 amendments thereto, the base year assessed valuation of property within

1 the boundaries of a redevelopment district shall be used when determining
2 the assessed valuation of a school district until the bonds issued pursuant
3 to K.S.A. 12-1770 et seq., and amendments thereto, to finance
4 redevelopment projects in the redevelopment district have been retired.

5 Sec. 56. K.S.A. 12-17,115 is hereby amended to read as follows: 12-
6 17,115. As used in this act:

7 (a) "Dilapidated structure" means a residence or other building which
8 is in deteriorating condition by reason of obsolescence, inadequate
9 provision of ventilation, light, air or structural integrity or is otherwise in a
10 condition detrimental to the health, safety or welfare of its inhabitants or a
11 residence or other building which is in deteriorating condition and because
12 of age, architecture, history or significance is worthy of preservation.

13 (b) "Municipality" means any municipality as defined by K.S.A. 10-
14 1101, and amendments thereto.

15 (c) "Neighborhood revitalization area" means:

16 (1) An area in which there is a predominance of buildings or
17 improvements which by reason of dilapidation, deterioration,
18 obsolescence, inadequate provision for ventilation, light, air, sanitation, or
19 open spaces, high density of population and overcrowding, the existence
20 of conditions which endanger life or property by fire and other causes or a
21 combination of such factors, is conducive to ill health, transmission of
22 disease, infant mortality, juvenile delinquency or crime and which is
23 detrimental to the public health, safety or welfare;

24 (2) an area which by reason of the presence of a substantial number
25 of deteriorated or deteriorating structures, defective or inadequate streets,
26 incompatible land use relationships, faulty lot layout in relation to size,
27 adequacy, accessibility or usefulness, unsanitary or unsafe conditions,
28 deterioration of site or other improvements, diversity of ownership, tax or
29 special assessment delinquency exceeding the actual value of the land,
30 defective or unusual conditions of title, or the existence of conditions
31 which endanger life or property by fire and other causes, or a combination
32 of such factors, substantially impairs or arrests the sound growth of a
33 municipality, retards the provision of housing accommodations or
34 constitutes an economic or social liability and is detrimental to the public
35 health, safety or welfare in its present condition and use; or

36 (3) an area in which there is a predominance of buildings or
37 improvements which by reason of age, history, architecture or significance
38 should be preserved or restored to productive use.

39 (d) "Governing body" means the governing body of any municipality.

40 (e) "Increment" means, *except for any taxes levied by school districts*
41 *pursuant to section 13 or K.S.A. 72-8801, and amendments thereto*, that
42 amount of ad valorem taxes collected from real property located within the
43 neighborhood revitalization area or from dilapidated structures outside the

1 revitalization area that is in excess of the amount which is produced from
2 such property and attributable to the assessed valuation of such property
3 prior to the date the neighborhood revitalization area was established or
4 the structure was declared dilapidated pursuant to this act.

5 Sec. 57. K.S.A. 2016 Supp. 72-978 is hereby amended to read as
6 follows: 72-978. (a) Each year, the state board of education shall determine
7 the amount of state aid for the provision of special education and related
8 services each school district shall receive for the ensuing school year. The
9 amount of such state aid shall be computed by the state board as provided
10 in this section. The state board shall:

11 (1) Determine the total amount of general fund and local option
12 budgets of all school districts;

13 (2) subtract from the amount determined in subsection (a)(1) the total
14 amount attributable to assignment of transportation weighting, ~~program~~
15 ~~weighting~~ *bilingual weighting, career technical education weighting,*
16 *special education weighting and at-risk-pupil student weighting,* ~~as those~~
17 ~~weightings were calculated under the school district finance and quality~~
18 ~~performance act, prior to its repeal,~~ to the enrollment of all school districts;

19 (3) divide the remainder obtained in subsection (a)(2) by the total
20 number of full-time equivalent pupils enrolled in all school districts on
21 September 20;

22 (4) determine the total full-time equivalent enrollment of exceptional
23 children receiving special education and related services provided by all
24 school districts;

25 (5) multiply the amount of the quotient obtained in subsection (a)(3)
26 by the full-time equivalent enrollment determined in subsection (a)(4);

27 (6) determine the amount of federal funds received by all school
28 districts for the provision of special education and related services;

29 (7) determine the amount of revenue received by all school districts
30 rendered under contracts with the state institutions for the provisions of
31 special education and related services by the state institution;

32 (8) add the amounts determined under subsections (a)(6) and (a)(7) to
33 the amount of the product obtained under subsection (a)(5);

34 (9) determine the total amount of expenditures of all school districts
35 for the provision of special education and related services;

36 (10) subtract the amount of the sum obtained under subsection (a)(8)
37 from the amount determined under subsection (a)(9); and

38 (11) multiply the remainder obtained under subsection (a)(10) by
39 92%.

40 The computed amount is the amount of state aid for the provision of
41 special education and related services aid a school district is entitled to
42 receive for the ensuing school year.

43 (b) Each school district shall ~~be entitled to receive:~~

1 (1) Reimbursement for actual travel allowances paid to special
2 teachers at not to exceed the rate specified under K.S.A. 75-3203, and
3 amendments thereto, for each mile actually traveled during the school year
4 in connection with duties in providing special education or related services
5 for exceptional children; Such reimbursement shall be computed by the
6 state board by ascertaining the actual travel allowances paid to special
7 teachers by the school district for the school year and shall be in an
8 amount equal to 80% of such actual travel allowances;

9 (2) reimbursement in an amount equal to 80% of the actual travel
10 expenses incurred for providing transportation for exceptional children to
11 special education or related services;

12 (3) reimbursement in an amount equal to 80% of the actual expenses
13 incurred for the maintenance of an exceptional child at some place other
14 than the residence of such child for the purpose of providing special
15 education or related services; Such reimbursement shall not exceed \$600
16 per exceptional child per school year; and

17 (4) (A) ~~except for those school districts entitled to~~ *that* receive
18 reimbursement under subsection (c) or (d), after subtracting the amounts of
19 reimbursement under subsections (a)(1), (a)(2) and (a)(3) from the total
20 amount appropriated for special education and related services under this
21 act, an amount which bears the same proportion to the remaining amount
22 appropriated as the number of full-time equivalent special teachers who
23 are qualified to provide special education or related services to exceptional
24 children and are employed by the school district for approved special
25 education or related services bears to the total number of such qualified
26 full-time equivalent special teachers employed by all school districts for
27 approved special education or related services.

28 (B) Each special teacher who is qualified to assist in the provision of
29 special education or related services to exceptional children shall be
30 counted as $\frac{2}{5}$ full-time equivalent special teacher who is qualified to
31 provide special education or related services to exceptional children.

32 (C) For purposes of this subsection (b)(4), a special teacher, qualified
33 to assist in the provision of special education and related services to
34 exceptional children, who assists in providing special education and
35 related services to exceptional children at either the state school for the
36 blind or the state school for the deaf and whose services are paid for by a
37 school district pursuant to K.S.A. 76-1006 or 76-1102, and amendments
38 thereto, shall be considered a special teacher of such school district.

39 (c) Each school district which has paid amounts for the provision of
40 special education and related services under an interlocal agreement shall
41 ~~be entitled to~~ receive reimbursement under subsection (b)(4). The amount
42 of such reimbursement for the *school* district shall be the amount which
43 bears the same relation to the aggregate amount available for

1 reimbursement for the provision of special education and related services
2 under the interlocal agreement, as the amount paid by such *school* district
3 in the current school year for provision of such special education and
4 related services bears to the aggregate of all amounts paid by all school
5 districts in the current school year who have entered into such interlocal
6 agreement for provision of such special education and related services.

7 (d) Each contracting school district which has paid amounts for the
8 provision of special education and related services as a member of a
9 cooperative shall ~~be entitled to~~ receive reimbursement under subsection (b)
10 (4). The amount of such reimbursement for the *school* district shall be the
11 amount which bears the same relation to the aggregate amount available
12 for reimbursement for the provision of special education and related
13 services by the cooperative, as the amount paid by such *school* district in
14 the current school year for provision of such special education and related
15 services bears to the aggregate of all amounts paid by all contracting
16 school districts in the current school year by such cooperative for
17 provision of such special education and related services.

18 (e) No time spent by a special teacher in connection with duties
19 performed under a contract entered into by the Kansas juvenile
20 correctional complex, ~~the Atehison juvenile correctional facility~~, the
21 Larned juvenile correctional facility; or the Topeka juvenile correctional
22 facility and a school district for the provision of special education services
23 by such state institution shall be counted in making computations under
24 this section.

25 (f) There is hereby established in every school district a fund which
26 shall be called the special education fund, which fund shall consist of all
27 moneys deposited therein or transferred thereto according to law.
28 Notwithstanding any other provision of law, all moneys received by the
29 school district from whatever source for special education shall be credited
30 to the special education fund established by this section, except that: (1)
31 Amounts of payments received by a school district under K.S.A. 72-979,
32 and amendments thereto, and amounts of grants, if any, received by a
33 school district under K.S.A. 72-983, and amendments thereto, shall be
34 deposited in the general fund of the district and transferred to the special
35 education fund; and (2) moneys received by a school district pursuant to
36 lawful agreements made under K.S.A. 72-968, and amendments thereto,
37 shall be credited to the special education fund established under the
38 agreements.

39 (g) The expenses of a school district directly attributable to special
40 education shall be paid from the special education fund and from special
41 funds established under K.S.A. 72-968, and amendments thereto.

42 (h) Obligations of a school district pursuant to lawful agreements
43 made under K.S.A. 72-968, and amendments thereto, shall be paid from

1 the special education fund established by this section.

2 Sec. 58. K.S.A. 2016 Supp. 72-1046b is hereby amended to read as
3 follows: 72-1046b. (a) As used in this section:

4 (1) "School district" means a school district organized and operating
5 under the laws of this state and no part of which is located in Johnson
6 county, Sedgwick county, Shawnee county or Wyandotte county.

7 (2) "Non-resident pupil" or "pupil" means a pupil who is enrolled and
8 in attendance at a school located in a district in which such pupil is not a
9 resident and who: (A) Lives 2½ or more miles from the attendance center
10 the pupil would attend in the district in which the pupil resides and is not a
11 resident of Johnson county, Sedgwick county, Shawnee county or
12 Wyandotte county; or (B) is a member of the family of a pupil meeting the
13 condition prescribed in ~~subpart~~ *subparagraph* (A).

14 (3) "Member of the family" means a brother or sister of the whole or
15 half blood or by adoption, a stepbrother or stepsister, and a foster brother
16 or foster sister.

17 (b) The board of education of any school district may allow any pupil
18 who is not a resident of the district to enroll in and attend school in such
19 district. The board of education of such district may furnish or provide
20 transportation to any non-resident pupil who is enrolled in and attending
21 school in the district pursuant to this section. If the district agrees to
22 furnish or provide transportation to a non-resident pupil, such
23 transportation shall be furnished or provided until the end of the school
24 year. Prior to providing or furnishing transportation to a non-resident
25 pupil, the district shall notify the board of education of the district in
26 which the pupil resides that transportation will be furnished or provided.

27 (c) Pupils attending school in a school district in which the pupil does
28 not reside pursuant to this section shall be counted as regularly enrolled in
29 and attending school in the district where the pupil is enrolled for the
30 purpose of computations under the ~~classroom learning assuring student~~
31 ~~success act, K.S.A. 2016 Supp. 72-6463 et seq. Kansas school equity and~~
32 ~~enhancement act, section 3 et seq.~~, and amendments thereto, *except*
33 *computation of transportation weighting under such act*, and for the
34 purposes of the statutory provisions contained in article 83 of chapter 72 of
35 the Kansas Statutes Annotated, and amendments thereto. Such non-
36 resident pupil shall not be charged for the costs of attendance at school.

37 ~~(d) Any pupil who was not a resident of the district in school year~~
38 ~~2014-2015, but was allowed to enroll in and attend school in such district~~
39 ~~in school year 2014-2015 by the board of education of such district and~~
40 ~~any member of the family of such pupil regardless of whether such family~~
41 ~~member enrolled in and attended school in such district in school year~~
42 ~~2014-2015, shall be allowed to enroll in and attend school in such district~~
43 ~~in school years 2015-2016 and 2016-2017 regardless of whether such~~

1 ~~pupil or family member of such pupil is a resident of the district in either~~
2 ~~school year, provided such pupil or such pupil's family member is in~~
3 ~~compliance with any attendance and behavior policies of the district. If~~
4 ~~transportation was furnished or provided to such pupil in school year~~
5 ~~2014-2015 by the district, then transportation shall be furnished or~~
6 ~~provided by the district to such pupil and any family member of such pupil~~
7 ~~in school years 2015-2016 and 2016-2017, provided there is no change in~~
8 ~~such pupil's residence and no requirement for the district to furnish~~
9 ~~transportation to any additional residence.~~

10 Sec. 59. K.S.A. 2016 Supp. 72-1398 is hereby amended to read as
11 follows: 72-1398. (a) The national board for professional teaching
12 standards certification incentive program is hereby established for the
13 purpose of rewarding teachers who have attained certification from the
14 national board. Teachers who have attained certification from the national
15 board shall be issued a master teacher's license by the state board of
16 education. A master teacher's license shall be valid for 10 years and
17 renewable thereafter every 10 years through compliance with continuing
18 education and professional development requirements prescribed by the
19 state board. Teachers who have attained certification from the national
20 board and who are employed by a school district shall be paid an incentive
21 bonus in the amount of \$1,000 each school year that the teacher remains
22 employed by a school district and retains a valid master teacher's license.

23 (b) The board of education of each school district employing one or
24 more national board certified teachers shall pay the incentive bonus to
25 each such teacher in each school year that the teacher retains eligibility for
26 such payment. Each board of education which has made payments of
27 incentive bonuses to national board certified teachers under this subsection
28 may file an application with the state board of education for state aid and
29 shall certify to the state board the amount of such payments. The
30 application and certification shall be on a form prescribed and furnished by
31 the state board, shall contain such information as the state board shall
32 require and shall be filed at the time specified by the state board.

33 (c) In each school year, each school district employing one or more
34 national board certified teachers is entitled to receive from appropriations
35 for the national board for professional teaching standards certification
36 incentive program an amount which is equal to the amount certified to the
37 state board of education in accordance with the provisions of subsection
38 (b). The state board shall certify to the director of accounts and reports the
39 amount due each school district. The director of accounts and reports shall
40 draw warrants on the state treasurer payable to the treasurer of each school
41 district entitled to payment under this section upon vouchers approved by
42 the state board.

43 (d) Moneys received by a board of education under this section shall

1 be deposited in the general fund of the school district and shall be
2 considered reimbursements to the district for the purpose of the ~~classroom~~
3 ~~learning assuring student success act, K.S.A. 2016 Supp. 72-6463-Kansas~~
4 *school equity and enhancement act, section 3 et seq.*, and amendments
5 thereto, and may be expended whether the same have been budgeted or
6 not.

7 (e) The state board of education is authorized to provide scholarships
8 of \$1,100 each to teachers who are accepted to participate in the national
9 board for professional teaching standards program for initial certification.
10 The state board of education is authorized to provide scholarships of \$500
11 each to teachers who are accepted to participate in the national board for
12 professional teaching standards program for renewal of certification. Any
13 teacher who has been accepted to participate in such program may file an
14 application with the state board of education for a scholarship. The
15 application shall be on a form prescribed and furnished by the state board,
16 shall contain such information as the state board shall require and shall be
17 filed at the time specified by the state board.

18 (f) As used in this section, the term "school district" means any
19 school district organized and operating under the laws of this state.

20 Sec. 60. K.S.A. 2016 Supp. 72-1414 is hereby amended to read as
21 follows: 72-1414. (a) On or before January 1, 2001, the state board of
22 education shall adopt rules and regulations for the administration of
23 mentor teacher programs and shall:

24 (1) Establish standards and criteria for evaluating and approving
25 mentor teacher programs and applications of school districts for grants;

26 (2) evaluate and approve mentor teacher programs;

27 (3) establish criteria for determination of exemplary teaching ability
28 of certificated teachers for qualification as mentor teachers;

29 (4) prescribe guidelines for the selection by boards of education of
30 mentor teachers and for the provision by boards of education of training
31 programs for mentor teachers;

32 (5) be responsible for awarding grants to school districts; and

33 (6) request of and receive from each school district which is awarded
34 a grant for maintenance of a mentor teacher program reports containing
35 information with regard to the effectiveness of the program.

36 (b) Subject to the availability of appropriations for mentor teacher
37 programs maintained by school districts, and within the limits of any such
38 appropriations, the state board of education shall determine the amount of
39 grants to be awarded school districts by multiplying an amount not to
40 exceed \$1,000 by the number of mentor teachers participating in the
41 program maintained by a school district. The product is the amount of the
42 grant to be awarded to the district. Upon receipt of a grant of state moneys
43 for maintenance of a mentor teacher program, the amount of the grant shall

1 be deposited in the general fund of the school district. Moneys deposited in
2 the general fund of a school district under this subsection shall be
3 considered reimbursements for the purpose of the ~~classroom learning~~
4 ~~assuring student success act, K.S.A. 2016 Supp. 72-6463~~ *Kansas school*
5 *equity and enhancement act, section 3* et seq., and amendments thereto.
6 The full amount of the grant shall be allocated among the mentor teachers
7 employed by the school district so as to provide a mentor teacher with an
8 annual stipend in an amount not to exceed \$1,000. Such annual stipend
9 shall be over and above the regular salary to which the mentor teacher is
10 entitled for the school year.

11 Sec. 61. K.S.A. 2016 Supp. 72-1923 is hereby amended to read as
12 follows: 72-1923. (a) Except as provided in K.S.A. 2016 Supp. 72-1925,
13 and amendments thereto, the board of education of any school district may
14 apply to the state board for a grant of authority to operate such school
15 district as a public innovative district. The application shall be submitted in
16 the form and manner prescribed by the state board, and shall be submitted
17 not later than December 1 of the school year preceding the school year in
18 which the school district intends to operate as a public innovative district.

19 (b) The application shall include the following:

20 (1) A description of the educational programs of the public innovative
21 district;

22 (2) a description of the interest and support for partnerships between
23 the public innovative district, parents and the community;

24 (3) the specific goals and the measurable pupil outcomes to be
25 obtained by operating as a public innovative district; and

26 (4) an explanation of how pupil performance in achieving the
27 specified outcomes will be measured, evaluated and reported.

28 (c) (1) Within 90 days from the date such application is submitted, the
29 state board shall review the application to determine compliance with this
30 section, and shall approve or deny such application on or before the
31 conclusion of such 90-day period. If the application is determined to be in
32 compliance with this section, the state board shall approve such
33 application and grant the school district authority to operate as a public
34 innovative district. Notification of such approval shall be sent to the board
35 of education of such school district within 10 days after such decision.

36 (2) If the state board determines such application is not in compliance
37 with either this section, or K.S.A. 2016 Supp. 72-1925, and amendments
38 thereto, the state board shall deny such application. Notification of such
39 denial shall be sent to the board of education of such school district within
40 10 days after such decision and shall specify the reasons therefor. Within
41 30 days from the date such notification is sent, the board of education of
42 such school district may submit a request to the state board for
43 reconsideration of the application and may submit an amended application

1 with such request. The state board shall act on the request for
2 reconsideration within 60 days of receipt of such request.

3 (d) A public innovative district shall:

4 (1) Not charge tuition for any of the pupils residing within the public
5 innovative district;

6 (2) participate in all Kansas math and reading assessments applicable
7 to such public innovative district, or an alternative assessment program for
8 measuring student progress as determined by the board of education;

9 (3) abide by all financial and auditing requirements that are
10 applicable to school districts, except that a public innovative district may
11 use generally accepted accounting principles;

12 (4) comply with all applicable health, safety and access laws; and

13 (5) comply with all statements set forth in the application submitted
14 pursuant to subsection (a).

15 (e) (1) Except as otherwise provided in K.S.A. 2016 Supp. 72-1921
16 through 72-1930, and amendments thereto, or as required by the board of
17 education of the public innovative district, a public innovative district shall
18 be exempt from all laws and rules and regulations that are applicable to
19 school districts.

20 (2) A public innovative district shall be subject to the special
21 education for exceptional children act, the virtual school act, the ~~classroom~~
22 ~~learning assuring student success act, K.S.A. 2016 Supp. 72-6463~~ *Kansas*
23 *school equity and enhancement act, section 3* et seq., and amendments thereto,
24 thereto, the provisions of K.S.A. 72-8801 et seq., and amendments thereto,
25 all laws governing the issuance of general obligation bonds by school
26 districts, the provisions of K.S.A. 74-4901 et seq., and amendments
27 thereto, and all laws governing the election of members of the board of
28 education, the open meetings act as provided in K.S.A. 75-4317 et seq.,
29 and amendments thereto, and the open records act as provided in K.S.A.
30 45-215 et seq., and amendments thereto.

31 Sec. 62. K.S.A. 2016 Supp. 72-3712 is hereby amended to read as
32 follows: 72-3712. As used in the virtual school act:

33 (a) "Virtual school" means any school or educational program that:

34 (1) Is offered for credit; (2) uses distance-learning technologies which
35 predominately use internet-based methods to deliver instruction; (3)
36 involves instruction that occurs asynchronously with the teacher and ~~pupil~~
37 *student* in separate locations; (4) requires the ~~pupil~~ *student* to make
38 academic progress toward the next grade level and matriculation from
39 kindergarten through high school graduation; (5) requires the ~~pupil~~ *student*
40 to demonstrate competence in subject matter for each class or subject in
41 which the ~~pupil~~ *student* is enrolled as part of the virtual school; and (6)
42 requires age-appropriate ~~pupils~~ *students* to complete state assessment tests.

43 (b) "School district" means any school district which offers a virtual

1 school.

2 (c) Except as provided by the virtual school act, words and phrases
3 shall have the meanings ascribed thereto in ~~K.S.A. 2016 Supp. 72-6464~~
4 ~~section 4~~, and amendments thereto.

5 Sec. 63. K.S.A. 2016 Supp. 72-3715 is hereby amended to read as
6 follows: 72-3715. (a) In order to be included in the full-time equivalent
7 enrollment of a virtual school, a ~~pupil student~~ shall be in attendance at the
8 virtual school on: (1) A single school day on or before September 19 of
9 each school year; and (2) on a single school day on or after September 20,
10 but before October 4 of each school year.

11 (b) A school district which offers a virtual school shall determine the
12 full-time equivalent enrollment of each ~~pupil student~~ enrolled in the virtual
13 school on September 20 of each school year as follows:

14 (1) Determine the number of hours the ~~pupil student~~ was in
15 attendance on a single school day on or before September 19 of each
16 school year;

17 (2) determine the number of hours the ~~pupil student~~ was in attendance
18 on a single school day on or after September 20, but before October 4 of
19 each school year;

20 (3) add the numbers obtained under ~~paragraphs subsections (b)(1) and~~
21 ~~(b)(2)~~;

22 (4) divide the sum obtained under ~~paragraph subsection (b)(3)~~ by 12.
23 The quotient is the full-time equivalent enrollment of the ~~pupil student~~.

24 (c) The school days on which a district determines the full-time
25 equivalent enrollment of a ~~pupil student~~ under subsections (b)(1) and (2)
26 shall be the school days on which the ~~pupil student~~ has the highest number
27 of hours of attendance at the virtual school. No more than six hours of
28 attendance may be counted in a single school day. Attendance may be
29 shown by a ~~pupil's student's~~ on-line activity or entries in the ~~pupil's~~
30 ~~student's~~ virtual school journal or log of activities.

31 (d) Subject to the availability of appropriations and within the limits
32 of any such appropriations, each school year a school district which offers
33 a virtual school shall receive virtual school state aid. The state board of
34 education shall determine the amount of virtual school state aid a school
35 district is to receive as follows:

36 (1) ~~For school year 2015-2016:~~

37 ~~(A)~~—Determine the number of ~~pupils students~~ enrolled in virtual
38 school on a full-time basis, excluding those ~~pupils students~~ who are over
39 ~~18~~ 19 years of age, and multiply the total number of such ~~pupils students~~
40 by \$5,000;

41 ~~(B)~~ (2) determine the full-time equivalent enrollment of ~~pupils~~
42 ~~students~~ enrolled in virtual school on a part-time basis, excluding those
43 pupils who are over ~~18~~ 19 years of age, and multiply the total full-time

1 equivalent enrollment of such ~~pupils by \$4,045~~ *students by \$1,700*;

2 ~~(C) (3) for pupils~~ *students* enrolled in a virtual school who are over
3 ~~18 19~~ years of age, determine the number of one-hour credit courses such
4 ~~pupils~~ *students* have passed, *not to exceed six credit courses per school*
5 *year*; and multiply the total number of such courses by ~~\$933~~ *\$709*; and

6 ~~(D) (4)~~ add the amounts calculated under subsections ~~(d)(1)(A)~~
7 through ~~(d)(1)(C)~~ *(4)*. The resulting sum is the amount of virtual school
8 state aid the school district shall receive.

9 ~~(2) For school year 2016-2017:~~

10 ~~(A) Determine the number of pupils enrolled in virtual school on a~~
11 ~~full-time basis, excluding those pupils who are over 18 years of age, and~~
12 ~~multiply the total number of such pupils by \$5,600;~~

13 ~~(B) determine the full-time equivalent enrollment of pupils enrolled~~
14 ~~in virtual school on a part-time basis, excluding those pupils who are over~~
15 ~~18 years of age, and multiply the total full-time equivalent enrollment of~~
16 ~~such pupils by \$1,700;~~

17 ~~(C) for pupils enrolled in a virtual school who are over 18 years of~~
18 ~~age, determine the number of one-hour credit courses such pupils have~~
19 ~~passed and multiply the total number of such courses by \$933; and~~

20 ~~(D) add the amounts calculated under subsections (d)(2)(A) through~~
21 ~~(d)(2)(C). The resulting sum is the amount of virtual school state aid the~~
22 ~~school district shall receive.~~

23 ~~(3) For purposes of this subsection:~~

24 ~~(A) "Full-time" means attendance in a virtual school for no less than~~
25 ~~six hours as determined pursuant to subsection (b);~~

26 ~~(B) "Part-time" means attendance in a virtual school for less than six~~
27 ~~hours as determined pursuant to subsection (b);~~

28 ~~(e) (1) There is hereby established in every school district a fund~~
29 ~~which shall be called the virtual school fund, which fund shall consist of~~
30 ~~all moneys deposited therein or transferred thereto according to law. The~~
31 ~~expenses of a school district directly attributable to virtual schools offered~~
32 ~~by a school district may be paid from the virtual school fund. The cost of~~
33 ~~an advance placement course provided to a pupil student by a virtual~~
34 ~~school shall be paid by the virtual school. Amounts deposited in the virtual~~
35 ~~school fund may be transferred to the general fund of the school district as~~
36 ~~approved by the board of education. Moneys deposited in or otherwise~~
37 ~~transferred to the virtual school fund shall only be expended for those~~
38 ~~costs directly attributable to the provision of virtual instruction.~~

39 ~~(2) Any balance remaining in the virtual school fund at the end of the~~
40 ~~budget year shall be carried forward into the virtual school fund for~~
41 ~~succeeding budget years. Such fund shall not be subject to the provisions~~
42 ~~of K.S.A. 79-2925 through 79-2937, and amendments thereto.~~

43 ~~(3) In preparing the budget of such school district, the amounts~~

1 credited to and the amount on hand in the virtual school fund, and the
2 amount expended therefrom shall be included in the annual budget for the
3 information of the residents of the school district. Interest earned on the
4 investment of moneys in any such fund shall be credited to that fund.

5 (f) For the purposes of this section, a ~~pupil~~ *student* enrolled in a
6 virtual school who is not a resident of the state of Kansas shall not be
7 counted in the full-time equivalent enrollment of the virtual school. The
8 virtual school shall record the permanent address of any ~~pupil~~ *student*
9 enrolled in such virtual school.

10 (g) *For purposes of this section:*

11 (A) *"Full-time" means attendance in a virtual school for no less than*
12 *six hours as determined pursuant to subsection (b).*

13 (B) *"Part-time" means attendance in a virtual school for less than six*
14 *hours as determined pursuant to subsection (b).*

15 (h) *In recognition of the continuing work of the state board in*
16 *evaluating virtual school programs and to allow the legislature time to*
17 *review virtual school funding to ensure that such funding is reasonably*
18 *calculated to have students meet or exceed the educational goal set forth*
19 *in K.S.A. 2016 Supp. 72-1127(c), and amendments thereto, the provisions*
20 *of subsections (a) through (d) shall expire on July 1, 2020.*

21 Sec. 64. K.S.A. 2016 Supp. 72-5333b is hereby amended to read as
22 follows: 72-5333b. (a) The unified school district maintaining and
23 operating a school on the Fort Leavenworth military reservation, being
24 unified school district No. 207 of Leavenworth county, state of Kansas,
25 shall have a governing body, which shall be known as the "Fort
26 Leavenworth school district board of education" and which shall consist of
27 three members who shall be appointed by, and serve at the pleasure of the
28 commanding general of Fort Leavenworth. One member of the board shall
29 be the president and one member shall be the vice-president. The
30 commanding general, when making any appointment to the board, shall
31 designate which of the offices the member so appointed shall hold. Except
32 as otherwise expressly provided in this section, the district board and the
33 officers thereof shall have and may exercise all the powers, duties,
34 authority and jurisdiction imposed or conferred by law on unified school
35 districts and boards of education thereof, except such school district shall
36 not offer or operate any of grades 10 through 12.

37 (b) The board of education of the school district shall not have the
38 power to issue bonds.

39 (c) Except as otherwise expressly provided in this subsection, the
40 provisions of the ~~classroom learning assuring student success act, K.S.A.~~
41 ~~2016 Supp. 72-6463~~ *Kansas school equity and enhancement act, section 3*
42 *et seq., and amendments thereto, apply to the school district. As applied to*
43 *the school district, the terms "local foundation aid" and "federal impact*

1 *aid" shall not include any moneys received by the school district under*
2 *subsection (3)(d)(2)(b) of public law 81-874. Any such moneys received*
3 *by the school district shall be deposited in the general fund of the school*
4 *district or, at the discretion of the board of education, in the capital outlay*
5 *fund of the school district.*

6 Sec. 65. K.S.A. 2016 Supp. 72-64b01 is hereby amended to read as
7 follows: 72-64b01. (a) No school district shall expend, use or transfer any
8 moneys from the general fund of the district for the purpose of engaging in
9 or supporting in any manner any litigation by the school district or any
10 person, association, corporation or other entity against the state of Kansas,
11 the state board of education, the state department of education, other state
12 agency or any state officer or employee regarding *the Kansas school*
13 *equity and enhancement act* or any *other* law concerning school finance.
14 No such moneys shall be paid, donated or otherwise provided to any
15 person, association, corporation or other entity and used for the purpose of
16 any such litigation.

17 (b) Nothing in *section 15, and amendments thereto, or this section*
18 *shall be construed as prohibiting the expenditure, use or transfer of*
19 *moneys from that portion of the proceeds of any tax levied by a school*
20 *district pursuant to ~~K.S.A. 2016 Supp. 72-6472 section 19,~~ and*
21 *amendments thereto, that was levied to finance a school district's local*
22 *option budget, for the purposes specified in subsection (a).*

23 Sec. 66. K.S.A. 2016 Supp. 72-64c03 is hereby amended to read as
24 follows: 72-64c03. The appropriation of moneys necessary to pay general
25 state aid and supplemental general state aid under the ~~classroom learning~~
26 ~~assuring student success act, K.S.A. 2016 Supp. 72-6463~~ *Kansas school*
27 *equity and enhancement act, section 3 et seq., and amendments thereto,*
28 *and state aid for the provision of special education and related services*
29 *under the special education for exceptional children act shall be given first*
30 *priority in the legislative budgeting process and shall be paid first from*
31 *existing state revenues.*

32 Sec. 67. K.S.A. 2016 Supp. 72-64c05 is hereby amended to read as
33 follows: 72-64c05. Article 6 of the constitution of the state of Kansas
34 states that the legislature shall provide for intellectual, educational,
35 vocational and scientific improvement by establishing and maintaining
36 public schools; provide for a state board of education having general
37 supervision of public schools, educational institutions and the educational
38 interests of the state, except those delegated by law to the state board of
39 regents; and make suitable provision for finance of the educational
40 interests of the state. It is the purpose and intention of the legislature to
41 provide a financing system for the education of kindergarten and grades
42 one through 12 which provides students with the capacities set forth in
43 K.S.A. 2016 Supp. 72-1127, and amendments thereto. Such financing

1 system shall be sufficiently flexible for the legislature to consider and
2 utilize financing methods from all available resources in order to satisfy
3 the constitutional requirements under article 6. Such financing methods
4 shall include, but are not limited to, the following:

5 (a) Federal funding to unified school districts or public schools,
6 including any grants or federal assistance;

7 (b) subject to appropriations by the legislature, appropriations of state
8 moneys for the improvement of public education, including, but not
9 limited to, the following:

10 (1) Financing to unified school districts through the ~~classroom-~~
11 ~~learning assuring student success act, K.S.A. 2016 Supp. 72-6463~~ *Kansas*
12 *school equity and enhancement act, section 3 et seq.*, and amendments
13 thereto;

14 (2) financing to unified school districts through any provisions which
15 provide state aid, such as capital improvements state aid, capital outlay
16 state aid and any other state aid paid, distributed or allocated to school
17 districts on the basis of the assessed valuation of school districts;

18 (3) employer contributions to the Kansas public employees retirement
19 system for public schools;

20 (4) appropriations to the Kansas children's cabinet for programs
21 serving students enrolled in unified school districts in meeting the goal
22 specified in K.S.A. 2016 Supp. 72-1127, and amendments thereto;

23 (5) appropriations to any programs which provide early learning to
24 four-year-old children with the purpose of preparing them for success in
25 public schools;

26 (6) appropriations to any programs, such as communities in schools,
27 which provide individualized support to students enrolled in unified school
28 districts in meeting the goal specified in K.S.A. 2016 Supp. 72-1127, and
29 amendments thereto;

30 (7) transportation financing, including any transfers from the state
31 general fund and state highway fund to the state department of education
32 to provide technical education transportation, special education
33 transportation or school bus safety;

34 (8) financing to other facilities providing public education to students,
35 such as the Kansas state school for the blind, the Kansas state school for
36 the deaf, school district juvenile detention facilities and the Flint Hills job
37 corps center;

38 (9) appropriations relating to the Kansas academy of mathematics and
39 science;

40 (10) appropriations relating to teaching excellence, such as
41 scholarships, awards, training or in-service workshops;

42 (11) appropriations to the state board of regents to provide technical
43 education incentives to unified school districts and tuition costs to

1 postsecondary institutions which provide career technical education to
2 secondary students; and

3 (12) appropriations to any postsecondary educational institution
4 which provides postsecondary education to a secondary student without
5 charging tuition to such student;

6 (c) any provision which authorizes the levying of local taxes for the
7 purpose of financing public schools; and

8 (d) any transfer of funds or appropriations from one object or fund to
9 another approved by the legislature for the purpose of financing public
10 schools.

11 Sec. 68. K.S.A. 2016 Supp. 72-6622 is hereby amended to read as
12 follows: 72-6622. In the event that all of the property acquired by any two
13 cities under the provisions of K.S.A. 3-404 et seq., and amendments
14 thereto, is included within the territory of a unified school district in which
15 only one of such cities is located:

16 (a) One-half of the assessed valuation of such property shall be
17 assigned to each of the two school districts in which such cities are located
18 for the purposes of determining the assessed valuation of each district for
19 ~~entitlement to:~~ (1) *Supplemental state aid under section 17, and*
20 *amendments thereto;* and (2) payment from the school district capital
21 improvements fund *under K.S.A. 75-2319, and amendments thereto;*

22 (b) The revenue to be received by each district under subsection (c)
23 shall be used as a receipt by such district in computing its ad valorem tax
24 requirement for each tax levy fund; and

25 (c) Such property shall be subject to taxation for school purposes at a
26 rate equal to the aggregate of all rates imposed for school purposes upon
27 property located within the school district in which such property is
28 located, but one-half of the proceeds derived from such levy shall be
29 allocated to each of the two school districts in which such cities are
30 located.

31 Sec. 69. K.S.A. 2016 Supp. 72-6624 is hereby amended to read as
32 follows: 72-6624. (a) As used in this section:

33 (1) "School district" means unified school district No. 404, unified
34 school district No. 493, unified school district No. 499 and unified school
35 district No. 508.

36 (2) "Property" means any property, and improvements thereon,
37 comprising a racetrack gaming facility or lottery gaming facility under the
38 Kansas expanded lottery act located in Cherokee county.

39 (3) "State aid" means general state aid, *supplemental state aid*, capital
40 improvements state aid, capital outlay state aid and any other state aid
41 paid, distributed or allocated to school districts under the ~~classroom-~~
42 ~~learning assuring student success act, K.S.A. 2016 Supp. 72-6463~~ *Kansas*
43 *school equity and enhancement act, section 3* et seq., and amendments

1 thereto, or other law, and any other state aid paid, distributed or allocated
2 to school districts on the basis of the assessed valuation of school districts.

3 (b) For the purposes of computing the assessed valuation of school
4 districts for the payment, distribution or allocation of state aid and the
5 levying of school taxes, $\frac{1}{4}$ of the assessed valuation of such property shall
6 be assigned to each of the school districts.

7 (c) The provisions of this section shall not apply if the property is not
8 or ceases to be used as a racetrack gaming facility or lottery gaming
9 facility under the Kansas expanded lottery act.

10 Sec. 70. K.S.A. 2016 Supp. 72-6625 is hereby amended to read as
11 follows: 72-6625. (a) As used in this section:

12 (1) "School district" means unified school district No. 507 and
13 unified school district No. 374.

14 (2) "Property" means the following described property, and
15 improvements thereon, comprised of 1,120 acres, more or less, located in
16 Haskell county: All of Section 34, Township 29 South, Range 33 West and
17 the West $\frac{1}{2}$ of Section 3, Township 30 South, Range 33 West and the
18 Northeast Quarter of Section 3, Township 30 South, Range 33 West.

19 (3) "State aid" means general state aid, *supplemental state aid*, capital
20 improvements state aid, capital outlay state aid and any other state aid
21 paid, distributed or allocated to school districts under the ~~classroom-~~
22 ~~learning assuring student success act, K.S.A. 2016 Supp. 72-6463~~ *Kansas*
23 *school equity and enhancement act, section 3 et seq.*, and amendments
24 thereto, or other law, and any other state aid paid, distributed or allocated
25 to school districts on the basis of the assessed valuation of school districts.

26 (b) For the purposes of computing the assessed valuation of school
27 districts for the payment, distribution or allocation of state aid and the
28 levying of school taxes, $\frac{1}{2}$ of the assessed valuation of such property shall
29 be assigned to each of the school districts.

30 (c) The provisions of this section shall not apply if the property is not
31 or ceases to be used for the production of ethanol.

32 Sec. 71. K.S.A. 2016 Supp. 72-6757 is hereby amended to read as
33 follows: 72-6757. (a) As used in this section:

34 (1) "Receiving school district" means a school district of
35 nonresidence of a pupil who attends school in such school district.

36 (2) "Sending school district" means a school district of residence of a
37 pupil who attends school in a school district not of the pupil's residence.

38 (b) The board of education of any school district may make and enter
39 into contracts with the board of education of any receiving school district
40 located in this state for the purpose of providing for the attendance of
41 pupils at school in the receiving school district.

42 (c) The board of education of any school district may make and enter
43 into contracts with the governing authority of any accredited school

1 district located in another state for the purpose of providing for the
2 attendance of pupils from this state at school in such other state or for the
3 attendance of pupils from such other state at school in this state.

4 (d) Pupils attending school in a receiving school district in
5 accordance with a contract authorized by this section and made and
6 entered into by such receiving school district with a sending school district
7 located in this state shall be counted as regularly enrolled in and attending
8 school in the sending school district for the purpose of computations under
9 the ~~classroom learning assuring student success act, K.S.A. 2016 Supp. 72-~~
10 ~~6463~~ *Kansas school equity and enhancement act, section 3* et seq., and
11 amendments thereto.

12 (e) Any contract made and entered into under authority of this section
13 is subject to the following conditions:

14 (1) The contract shall be for the benefit of pupils who reside at
15 inconvenient or unreasonable distances from the schools maintained by the
16 sending school district or for pupils who, for any other reason deemed
17 sufficient by the board of education of the sending school district, should
18 attend school in a receiving school district;

19 (2) the contract shall make provision for the payment of tuition by the
20 sending school district to the receiving school district;

21 (3) if a sending school district is located in this state and the receiving
22 school district is located in another state, the amount of tuition provided to
23 be paid for the attendance of a pupil or pupils at school in the receiving
24 school district shall not exceed $\frac{1}{2}$ of the amount of the budget per pupil of
25 the sending school district under the ~~classroom learning assuring student~~
26 ~~success act, K.S.A. 2016 Supp. 72-6463~~ *Kansas school equity and*
27 *enhancement act, section 3* et seq., and amendments thereto, for the
28 current school year; and

29 (4) the contract shall make provision for transportation of pupils to
30 and from the school attended on every school day.

31 (f) Amounts received pursuant to contracts made and entered into
32 under authority of this section by a school district located in this state for
33 enrollment and attendance of pupils at school in regular educational
34 programs shall be deposited in the general fund of the school district.

35 (g) The provisions of subsection (e)(3) do not apply to unified school
36 district No. ~~404, Jewell county~~ *107, Rock Hills*.

37 (h) The provisions of this section do not apply to contracts made and
38 entered into under authority of the special education for exceptional
39 children act.

40 (i) The provisions of this section are deemed to be alternative to the
41 provisions of K.S.A. 72-8233, and amendments thereto, and no procedure
42 or authorization under K.S.A. 72-8233, and amendments thereto, shall be
43 limited by the provisions of this section.

1 Sec. 72. K.S.A. 2016 Supp. 72-67,115 is hereby amended to read as
2 follows: 72-67,115. (a) The board of education of any school district may:

3 (1) Offer and teach courses and conduct preschool programs for
4 children under the age of eligibility to attend kindergarten.

5 (2) Enter into cooperative or interlocal agreements with one or more
6 other boards for the establishment, operation and maintenance of such
7 preschool programs.

8 (3) Contract with private, nonprofit corporations or associations or
9 with any public or private agency or institution, whether located within or
10 outside the state, for the establishment, operation and maintenance of such
11 preschool programs.

12 (4) Prescribe and collect fees for providing such preschool programs.

13 (b) Fees for providing preschool programs shall be prescribed and
14 collected only to recover the costs incurred as a result of and directly
15 attributable to the establishment, operation and maintenance of the
16 preschool programs. Revenues from fees collected by a board under this
17 section shall be deposited in the general fund of the school district and
18 shall be considered reimbursements to the district for the purpose of the
19 ~~classroom learning assuring student success act, K.S.A. 2016 Supp. 72-~~
20 ~~6463~~ *Kansas school equity and enhancement act, section 3 et seq.*, and
21 amendments thereto, and may be expended whether the same have been
22 budgeted or not and amounts so expended shall not be considered
23 operating expenses.

24 Sec. 73. K.S.A. 2016 Supp. 72-7535 is hereby amended to read as
25 follows: 72-7535. (a) In order to equip students with the knowledge and
26 skills needed to become self-supporting and to enable students to make
27 critical decisions regarding personal finances, the state board of education
28 shall authorize and assist in the implementation of programs on teaching
29 personal financial literacy.

30 (b) The state board of education shall develop a curriculum, materials
31 and guidelines that local boards of education and governing authorities of
32 accredited nonpublic schools may use in implementing the program of
33 instruction on personal financial literacy. The state board of education
34 shall adopt a glossary of personal financial literacy terms which shall be
35 used by school districts when implementing the program on personal
36 financial literacy.

37 (c) The state board of education shall develop state curriculum
38 standards for personal financial literacy, for all grade levels, within the
39 existing mathematics curriculum or another appropriate subject-matter
40 curriculum.

41 (d) The state board of education shall encourage school districts when
42 selecting textbooks for mathematics, economics, family and consumer
43 science, accounting or other appropriate courses, to select those textbooks

1 which contain substantive provisions on personal finance, including
2 personal budgeting, credit, debt management and other topics concerning
3 personal financial literacy.

4 (e) The state board of education shall include questions relating to
5 personal financial literacy in the statewide assessments for mathematics or
6 social studies required under ~~K.S.A. 2016 Supp. 72-6479~~ *section 42*, and
7 amendments thereto. When the statewide assessments for mathematics or
8 social studies are reviewed or rewritten, the state board of education shall
9 examine the questions relating to personal financial literacy and rewrite
10 such questions in order to determine if programs on personal financial
11 literacy are equipping students with the knowledge and skills needed to
12 become self-supporting and enabling students to make critical decisions
13 regarding personal finances.

14 Sec. 74. K.S.A. 2016 Supp. 72-8187 is hereby amended to read as
15 follows: 72-8187. (a) In each school year, to the extent that appropriations
16 are available, each school district which has provided educational services
17 for pupils residing at the Flint Hills job corps center, for pupils housed at a
18 psychiatric residential treatment facility or for pupils confined in a juvenile
19 detention facility is eligible to receive a grant of state moneys in an
20 amount to be determined by the state board of education.

21 (b) In order to be eligible for a grant of state moneys provided for by
22 this section, each school district which has provided educational services
23 for pupils residing at the Flint Hills job corps center, for pupils housed at a
24 psychiatric residential treatment facility or for pupils confined in a juvenile
25 detention facility shall submit to the state board of education an
26 application for a grant and shall certify the amount expended, and not
27 reimbursed or otherwise financed, in the school year for the services
28 provided. The application and certification shall be prepared in such form
29 and manner as the state board shall require and shall be submitted at a time
30 to be determined and specified by the state board. Approval by the state
31 board of applications for grants of state moneys is prerequisite to the
32 award of grants.

33 (c) Each school district which is awarded a grant under this section
34 shall make such periodic and special reports of statistical and financial
35 information to the state board as it may request.

36 (d) All moneys received by a school district under authority of this
37 section shall be deposited in the general fund of the school district and
38 shall be considered reimbursement of the district for the purpose of the
39 ~~classroom learning assuring student success act, K.S.A. 2016 Supp. 72-~~
40 ~~6463~~ *Kansas school equity and enhancement act, section 3* et seq., and
41 amendments thereto.

42 (e) The state board of education shall approve applications of school
43 districts for grants, determine the amount of grants and be responsible for

1 payment of grants to school districts. In determining the amount of a grant
2 which a school district is eligible to receive, the state board shall compute
3 the amount of state financial aid the district would have received on the
4 basis of enrollment of pupils residing at the Flint Hills job corps center,
5 housed at a psychiatric residential treatment facility or confined in a
6 juvenile detention facility if such pupils had been counted as two pupils
7 under the school district finance and quality performance act and compare
8 such computed amount to the amount certified by the district under
9 subsection (b). The amount of the grant the district is eligible to receive
10 shall be an amount equal to the lesser of the amount computed under this
11 subsection or the amount certified under subsection (b). If the amount of
12 appropriations for the payment of grants under this section is insufficient
13 to pay in full the amount each school district is determined to be eligible to
14 receive for the school year, the state board shall prorate the amount
15 appropriated among all school districts which are eligible to receive grants
16 of state moneys in proportion to the amount each school district is
17 determined to be eligible to receive.

18 (f) On or before July 1 of each year, the secretary for aging and
19 disability services shall submit to the Kansas department of education a list
20 of facilities which have been certified and licensed as psychiatric
21 residential treatment facilities.

22 (g) As used in this section:

23 (1) "Enrollment" means the number of pupils who are: (A) Residing
24 at the Flint Hills job corps center, confined in a juvenile detention facility
25 or residing at a psychiatric residential treatment facility; and (B) for whom
26 a school district is providing educational services on September 20, on
27 November 20, or on April 20 of a school year, whichever is the greatest
28 number of pupils;

29 (2) "juvenile detention facility" means any public or private facility
30 which is used for the lawful custody of accused or adjudicated juvenile
31 offenders and which shall not be a jail; and

32 (3) "psychiatric residential treatment facility" means a facility which
33 provides psychiatric services to individuals under the age of 21 and which
34 conforms with the regulations of the centers for medicare/medicaid
35 services, is licensed and certified by the Kansas department for aging and
36 disability services pursuant to subsection (f).

37 Sec. 75. K.S.A. 2016 Supp. 72-8190 is hereby amended to read as
38 follows: 72-8190. (a) For the purpose of determination of *supplemental*
39 *state aid under section 17, and amendments thereto, and* payments from
40 the school district capital improvements fund under K.S.A. 75-2319, and
41 amendments thereto, notwithstanding any provision of either such
42 statutory section to the contrary, the term assessed valuation per pupil, as
43 applied to unified school district No. 203, Wyandotte county, shall not

1 include within its meaning the assessed valuation of property which is
2 owned by Sunflower Racing, Inc. and operated as a racetrack facility
3 known as the Woodlands. The meaning of assessed valuation per pupil as
4 provided in this subsection, for the purposes specified in this subsection,
5 and as applied to the unified school district designated in this subsection,
6 shall be in force and effect for the 1994-95 and 1995-96 school years.

7 (b) (1) In the event unified school district No. 203, Wyandotte county,
8 receives in any school year the proceeds from any taxes which may be
9 paid upon the Woodlands for the 1994-95 school year or the 1995-96
10 school year or for both such school years, the state board of education
11 shall deduct an amount equal to the amount of such tax proceeds from
12 future payments of state aid to which the district is entitled.

13 (2) For the purposes of this subsection, the term "state aid" means
14 payments from the school district capital improvements fund.

15 Sec. 76. K.S.A. 2016 Supp. 72-8230 is hereby amended to read as
16 follows: 72-8230. (a) In the event the boards of education of any two or
17 more school districts enter into a school district interlocal cooperation
18 agreement for the purpose of jointly and cooperatively performing any of
19 the services, duties, functions, activities, obligations or responsibilities
20 which are authorized or required by law to be performed by school
21 districts of this state, the following conditions shall apply:

22 (1) A school district interlocal cooperation agreement shall establish a
23 board of directors which shall be responsible for administering the joint or
24 cooperative undertaking. The agreement shall specify the organization and
25 composition of and manner of appointment to the board of directors. Only
26 members of boards of education of school districts party to the agreement
27 shall be eligible for membership on the board of directors. The terms of
28 office of members of the board of directors shall expire concurrently with
29 their terms as board of education members. Vacancies in the membership
30 of the board of directors shall be filled within 30 days from the date of the
31 vacancy in the manner specified in the agreement.

32 (2) A school district interlocal cooperation agreement may provide
33 for the establishment and composition of an executive board. The
34 members of the executive board, if established, shall be selected by the
35 board of directors from its membership. The executive board shall exercise
36 the powers, have the responsibilities, and perform the duties and functions
37 of the board of directors to the extent authority to do so is delegated by the
38 board of directors.

39 (3) A school district interlocal cooperation agreement shall be
40 effective only after approval by the state board of education.

41 (4) A school district interlocal cooperation agreement shall be subject
42 to change or termination by the legislature.

43 (5) The duration of a school district interlocal cooperation agreement

1 for joint or cooperative action in performing any of the services, duties,
2 functions, activities, obligations or responsibilities, other than the
3 provision of special education services, which are authorized or required
4 by law to be performed by school districts of this state, shall be for a term
5 of at least three years but not exceeding five years.

6 (6) (A) The duration of a school district interlocal cooperation
7 agreement for joint or cooperative action in providing special education
8 services shall be perpetual unless the agreement is partially or completely
9 terminated in accordance with this provision. This provision applies to
10 every school district interlocal cooperation agreement for the provision of
11 special education services entered into under authority of this section after
12 the effective date of this act and to every such agreement entered into
13 under this section prior to the effective date of this act, and extant on the
14 effective date of this act, regardless of any provisions in such an agreement
15 to the contrary.

16 (B) Partial termination of a school district interlocal cooperation
17 agreement for the provision of special education services made and
18 entered into by the boards of three or more school districts may be
19 accomplished only upon petition for withdrawal from the agreement by a
20 contracting school district to the other contracting school districts and
21 approval by the state board of written consent to the petition by such other
22 school districts or upon order of the state board after appeal to it by a
23 school district from denial of consent to a petition for withdrawal and
24 hearing thereon conducted by the state board. The state board shall
25 consider all the testimony and evidence brought forth at the hearing and
26 issue an order approving or disapproving withdrawal by the school district
27 from the agreement.

28 (C) Complete termination of a school district interlocal cooperation
29 agreement for the provision of special education services made and
30 entered into by the boards of two school districts may be accomplished
31 upon approval by the state board of a joint petition made to the state board
32 for termination of the agreement by both of the contracting school districts
33 after adoption of a resolution to that effect by each of the contracting
34 school districts or upon petition for withdrawal from the agreement made
35 by a contracting school district to the other contracting school district and
36 approval by the state board of written consent to the petition by such other
37 school district or upon order of the state board after appeal to it by a school
38 district from denial of consent to a petition for withdrawal and hearing
39 thereon conducted by the state board. The state board shall consider all the
40 testimony and evidence brought forth at the hearing and issue an order
41 approving or disapproving withdrawal by the school district from the
42 agreement.

43 (D) Complete termination of a school district interlocal cooperation

1 agreement for the provision of special education services made and
2 entered into by the boards of three or more school districts may be
3 accomplished only upon approval by the state board of a joint petition
4 made to the state board for termination of the agreement by not less than
5 $\frac{2}{3}$ of the contracting school districts after adoption of a resolution to that
6 effect by each of the contracting school districts seeking termination of the
7 agreement. The state board shall consider the petition and approve or
8 disapprove termination of the agreement.

9 (E) The state board shall take such action in approving or
10 disapproving the complete or partial termination of a school district
11 interlocal cooperation agreement for the provision of special education
12 services as the state board deems to be in the best interests of the involved
13 school districts and of the state as a whole in the provision of special
14 education services for exceptional children. Whenever the state board has
15 disapproved the complete or partial termination of such an agreement, no
16 further action with respect to such agreement shall be considered or taken
17 by the state board for a period of not less than three years.

18 (7) A school district interlocal cooperation agreement shall specify
19 the method or methods to be employed for disposing of property upon
20 partial or complete termination.

21 (8) Within the limitations provided by law, a school district interlocal
22 cooperation agreement may be changed or modified by affirmative vote of
23 not less than $\frac{2}{3}$ of the contracting school districts.

24 (b) Except as otherwise specifically provided in this subsection, any
25 power or powers, privileges or authority exercised or capable of exercise
26 by any school district of this state, or by any board of education thereof,
27 may be jointly exercised pursuant to the provisions of a school district
28 interlocal cooperation agreement. No power or powers, privileges or
29 authority with respect to the levy and collection of taxes, the issuance of
30 bonds, or the purposes and provisions of the ~~classroom learning assuring~~
31 ~~student success act, K.S.A. 2016 Supp. 72-6463~~ *Kansas school equity and*
32 *enhancement act, section 3 et seq.*, and amendments thereto, or title I of
33 public law 874 shall be created or effectuated for joint exercise pursuant to
34 the provisions of a school district interlocal cooperation agreement.

35 (c) Payments from the general fund of each school district which
36 enters into any school district interlocal cooperation agreement for the
37 purpose of financing the joint or cooperative undertaking provided for by
38 the agreement shall be operating expenses.

39 (d) Upon partial termination of a school district interlocal cooperation
40 agreement, the board of directors established under a renegotiated
41 agreement thereof shall be the successor in every respect to the board of
42 directors established under the former agreement.

43 (e) Nothing contained in this section shall be construed to abrogate,

1 interfere with, impair, qualify or affect in any manner the exercise and
2 enjoyment of all of the powers, privileges and authority conferred upon
3 school districts and boards of education thereof by the provisions of the
4 interlocal cooperation act, except that boards of education and school
5 districts are required to comply with the provisions of this section when
6 entering into an interlocal cooperation agreement that meets the definition
7 of school district interlocal cooperation agreement.

8 (f) As used in this section:

9 (1) "School district interlocal cooperation agreement" means an
10 agreement which is entered into by the boards of education of two or more
11 school districts pursuant to the provisions of the interlocal cooperation act.

12 (2) "State board" means the state board of education.

13 Sec. 77. K.S.A. 2016 Supp. 72-8233 is hereby amended to read as
14 follows: 72-8233. (a) In accordance with the provisions of this section, the
15 boards of education of any two or more unified school districts may make
16 and enter into agreements providing for the attendance of pupils residing
17 in one school district at school in kindergarten or any of the grades one
18 through 12 maintained by any such other school district. The boards of
19 education may also provide by agreement for the combination of
20 enrollments for kindergarten or one or more grades, courses or units of
21 instruction.

22 (b) Prior to entering into any agreement under authority of this
23 section, the board of education shall adopt a resolution declaring that it has
24 made a determination that such an agreement should be made and that the
25 making and entering into of such an agreement would be in the best
26 interests of the educational system of the school district. Any such
27 agreement is subject to the following conditions:

28 (1) The agreement may be for any term not exceeding a term of five
29 years.

30 (2) The agreement shall be subject to change or termination by the
31 legislature.

32 (3) Within the limitations provided by law, the agreement may be
33 changed or terminated by mutual agreement of the participating boards of
34 education.

35 (4) The agreement shall make provision for transportation of pupils to
36 and from the school attended on every school day, for payment or sharing
37 of the costs and expenses of pupil attendance at school, and for the
38 authority and responsibility of the participating boards of education.

39 (c) Provision by agreements entered into under authority of this
40 section for the attendance of pupils at school in a school district of
41 nonresidence of such pupils shall be deemed to be *in* compliance with the
42 kindergarten, grade, course and units of instruction requirements of law.

43 (d) The board of education of any school district which enters into an

1 agreement under authority of this section for the attendance of pupils at
2 school in another school district may discontinue kindergarten or any or all
3 of the grades, courses and units of instruction specified in the agreement
4 for attendance of pupils enrolled in kindergarten or any such grades,
5 courses and units of instruction at school in such other school district.
6 Upon discontinuing kindergarten or any grade, course or unit of instruction
7 under authority of this subsection, the board of education may close any
8 school building or buildings operated or used for attendance by pupils
9 enrolled in such discontinued kindergarten, grades, courses or units of
10 instruction. The closing of any school building under authority of this
11 subsection shall require a majority vote of the members of the board of
12 education and shall require no other procedure or approval.

13 (e) Pupils attending school in a school district of nonresidence of
14 such pupils in accordance with an agreement made and entered into under
15 authority of this section shall be counted as regularly enrolled in and
16 attending school in the school district of residence of such pupils for the
17 purpose of computations under the ~~classroom learning assuring student~~
18 ~~success act, K.S.A. 2016 Supp. 72-6463 Kansas school equity and~~
19 ~~enhancement act, section 3 et seq., and amendments thereto.~~

20 (f) Pupils who satisfactorily complete grade 12 while in attendance at
21 school in a school district of nonresidence of such pupils in accordance
22 with the provisions of an agreement entered into under authority of this
23 section shall be certified as having graduated from the school district of
24 residence of such pupils unless otherwise provided for by the agreement.

25 Sec. 78. K.S.A. 2016 Supp. 72-8236 is hereby amended to read as
26 follows: 72-8236. (a) The board of education of any school district may:
27 (1) Establish, operate and maintain a child care facility; (2) enter into
28 cooperative or interlocal agreements with one or more other boards for the
29 establishment, operation and maintenance of a child care facility; (3)
30 contract with private, nonprofit corporations or associations or with any
31 public or private agency or institution, whether located within or outside
32 the state, for the establishment, operation and maintenance of a child care
33 facility; and (4) prescribe and collect fees for providing care at a child care
34 facility.

35 (b) Fees for providing care at a child care facility established under
36 authority of this section shall be prescribed and collected only to recover
37 the costs incurred as a result of and directly attributable to the
38 establishment, operation and maintenance of the child care facility.
39 Revenues from fees collected by a board under this section shall be
40 deposited in the general fund of the school district and shall be considered
41 reimbursements to the district for the purpose of the ~~classroom learning~~
42 ~~assuring student success act, K.S.A. 2016 Supp. 72-6463 Kansas school~~
43 ~~equity and enhancement act, section 3 et seq., and amendments thereto,~~

1 and may be expended whether the same have been budgeted or not and
2 amounts so expended shall not be considered operating expenses.

3 (c) Every school district which establishes, operates and maintains a
4 child care facility shall be subject to the provisions contained in article 5 of
5 chapter 65 of Kansas Statutes Annotated, and amendments thereto.

6 (d) As used in this section, the term "child" means any child who is
7 three years of age or older, and any infant or toddler whose parent or
8 parents are pupils or employees of a school district which establishes,
9 operates and maintains, or cooperates in the establishment, operation and
10 maintenance of, a child care facility under authority of this act.

11 Sec. 79. K.S.A. 2016 Supp. 72-8249 is hereby amended to read as
12 follows: 72-8249. (a) There is hereby established in every school district a
13 special reserve fund. Moneys in such fund shall be used to:

14 (1) Pay claims, judgments, expenses and other purposes relating to
15 health care services, disability income benefits and group life insurance
16 benefits as authorized by K.S.A. 72-8415a, and amendments thereto;

17 (2) pay costs relating to uninsured losses; and

18 (3) pay the cost of workers compensation insurance and workers
19 compensation claims, awards, expenses and other purposes authorized by
20 the workers compensation act.

21 ~~Moneys in such fund may be transferred to the general fund of the~~
22 ~~school district as approved by the board of education.~~

23 (b) Any balance remaining in the special reserve fund at the end of
24 the budget year shall be carried forward into that reserve fund for
25 succeeding budget years. Such fund shall not be subject to the provisions
26 of K.S.A. 79-2925 through 79-2937, and amendments thereto. In preparing
27 the budget of such school district, the amounts credited to and the amount
28 on hand in the special reserve fund, and the amount expended therefrom
29 shall be included in the annual budget for the information of the residents
30 of the school district. Interest earned on the investment of moneys in any
31 such fund shall be credited to that fund.

32 Sec. 80. K.S.A. 2016 Supp. 72-8250 is hereby amended to read as
33 follows: 72-8250. (a) There is hereby established in every school district a
34 textbook and student materials revolving fund. Moneys in such fund shall
35 be used to:

36 (1) Purchase any items designated in K.S.A. 72-5389, and
37 amendments thereto;

38 (2) pay the cost of materials or other items used in curricular,
39 extracurricular or other school-related activities; and

40 (3) purchase textbooks as authorized by K.S.A. 72-4141, and
41 amendments thereto.

42 ~~Moneys in such fund may be transferred to the general fund of the~~
43 ~~school district as approved by the board of education.~~

1 (b) Any balance remaining in the textbook and student materials
2 revolving fund at the end of the budget year shall be carried forward into
3 that fund for succeeding budget years. Such fund shall not be subject to the
4 provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.
5 In preparing the budget of such school district, the amounts credited to and
6 the amount on hand in the textbook and student materials revolving fund,
7 and the amount expended therefrom shall be included in the annual budget
8 for the information of the residents of the school district. ~~Interest earned on
9 the investment of moneys in any such fund shall be credited to that fund.~~

10 Sec. 81. K.S.A. 2016 Supp. 72-8251 is hereby amended to read as
11 follows: 72-8251. Whenever a school district is required by law to make
12 any payment during the month of June and there is insufficient revenue to
13 make such payment as a result of the payment of state aid after the date
14 prescribed by the state board of education pursuant to ~~K.S.A. 2016 Supp.
15 72-6466~~ section 7, and amendments thereto, the school district shall make
16 such payment as soon as moneys are available.

17 Sec. 82. K.S.A. 2016 Supp. 72-8302 is hereby amended to read as
18 follows: 72-8302. (a) The board of education of a school district may
19 provide or furnish transportation for ~~pupils~~ *students* who are enrolled in
20 the school district to or from any school of the school district or to or from
21 any school of another school district attended by such ~~pupils~~ *students*
22 in accordance with the provisions of an agreement entered into under
23 authority of K.S.A. 72-8233, and amendments thereto.

24 (b) (1) When any or all of the conditions specified in this provision
25 exist, the board of education of a school district shall provide or furnish
26 transportation for ~~pupils~~ *students* who reside in the school district and who
27 attend any school of the school district or who attend any school of another
28 school district in accordance with the provisions of an agreement entered
29 into under authority of K.S.A. 72-8233, and amendments thereto. The
30 conditions which apply to the requirements of this provision are as
31 follows:

32 (A) The residence of the ~~pupil~~ *student* is inside or outside the
33 corporate limits of a city, the school building attended is outside the
34 corporate limits of a city and the school building attended is more than $2\frac{1}{2}$
35 miles by the usually traveled road from the residence of the ~~pupil~~ *student*;
36 or

37 (B) the residence of the ~~pupil~~ *student* is outside the corporate limits of
38 a city, the school building attended is inside the corporate limits of a city
39 and the school building attended is more than $2\frac{1}{2}$ miles by the usually
40 traveled road from the residence of the ~~pupil~~ *student*; or

41 (C) the residence of the ~~pupil~~ *student* is inside the corporate limits of
42 one city, the school building attended is inside the corporate limits of a
43 different city and the school building attended is more than $2\frac{1}{2}$ miles by

1 the usually traveled road from the residence of the ~~pupil~~ *student*.

2 (2) The provisions of this subsection are subject to the provisions of
3 subsections (c) and (d).

4 (c) The board of education of every school district is authorized to
5 adopt rules and regulations to govern the conduct, control and discipline of
6 all ~~pupils~~ *students* while being transported in school buses. The board may
7 suspend or revoke the transportation privilege or entitlement of any ~~pupil~~
8 *student* who violates any rules and regulations adopted by the board under
9 authority of this subsection.

10 (d) The board of education of every school district may suspend or
11 revoke the transportation privilege or entitlement of any ~~pupil~~ *student* who
12 is detained at school at the conclusion of the school day for violation of
13 any rules and regulations governing ~~pupil~~ *student* conduct or for
14 disobedience of an order of a teacher or other school authority. Suspension
15 or revocation of the transportation privilege or entitlement of any ~~pupil~~
16 *student* specified in this subsection shall be limited to the school day or
17 days on which the ~~pupil~~ *student* is detained at school. The provisions of
18 this subsection do not apply to any ~~pupil~~ *student* who has been determined
19 to be an exceptional child, except gifted children, under the provisions of
20 the special education for exceptional children act.

21 (e) (1) Subject to the limitations specified in this subsection, the
22 board of education of any school district may prescribe and collect fees to
23 offset, totally or in part, the costs incurred for the provision or furnishing
24 of transportation for ~~pupils~~ *students*. The limitations which apply to the
25 authorization granted by this subsection are as follows:

26 (A) Fees for the provision or furnishing of transportation for ~~pupils~~
27 *students* shall be prescribed and collected only to recover the costs
28 incurred as a result of and directly attributable to the provision or
29 furnishing of transportation for ~~pupils~~ *students* and only to the extent that
30 such costs are not reimbursed from any other source provided by law;

31 (B) fees for the provision or furnishing of transportation may not be
32 assessed against or collected from any ~~pupil~~ *student who is counted in*
33 *determining the transportation weighting of the school district under the*
34 *Kansas school equity and enhancement act, section 3 et seq., and*
35 *amendments thereto, or any student who is determined to be a child with*
36 *disabilities under the provisions of the special education for exceptional*
37 *children act or any ~~pupil~~ student who is eligible for free or reduced price*
38 *meals under the national school lunch act or any ~~pupil~~ student who is*
39 *entitled to transportation under the provisions of K.S.A. 72-8306(a), and*
40 *amendments thereto, and who resides 2½ miles or more by the regular*
41 *route of a school bus from the school attended;*

42 (C) fees for the provision or furnishing of transportation for ~~pupils~~
43 *students* in accordance with the provisions of an agreement entered into

1 under authority of K.S.A. 72-8233 or 72-8307, and amendments thereto,
2 shall be controlled by the provisions of the agreement.

3 (2) All moneys received by a school district from fees collected under
4 this subsection shall be deposited in the general fund of the district.

5 Sec. 83. K.S.A. 2016 Supp. 72-8309 is hereby amended to read as
6 follows: 72-8309. (a) The board of education of a school district shall not
7 furnish or provide transportation for ~~pupils~~ or students who reside in
8 another school district except in accordance with the written consent of the
9 board of education of the school district in which such ~~pupil~~ or student
10 resides, or in accordance with an order issued by a board of education
11 under the provisions of K.S.A. 72-1046b, and amendments thereto, or in
12 accordance with the provisions of an agreement entered into under
13 authority of K.S.A. 72-8233, and amendments thereto.

14 (b) A school district may transport a nonresident ~~pupil~~ or student if
15 such ~~pupil~~ or student boards the school bus within the boundaries or on the
16 boundary of the transporting school district. To the extent that the
17 provisions of this subsection conflict with the provisions of subsection (a),
18 the provisions of subsection (a) shall control.

19 (c) *No student who is furnished or provided transportation by a*
20 *school district that is not the school district in which the student resides*
21 *shall be counted in the computation of the school district's transportation*
22 *weighting under the Kansas school equity and enhancement act, section 3*
23 *et seq., and amendments thereto.*

24 Sec. 84. K.S.A. 2016 Supp. 72-8316 is hereby amended to read as
25 follows: 72-8316. (a) Any board of education, pursuant to a policy
26 developed and adopted by it, may provide for the use of district-owned or
27 leased school buses when such buses are not being used for regularly
28 required school purposes. The policy may provide for:

29 (1) (A) Transporting parents and other adults to or from school-
30 related functions or activities; (B) transporting ~~pupils~~ *students* to or from
31 functions or activities sponsored by organizations, the membership of
32 which is principally composed of children of school age; and (C)
33 transporting persons engaged in field trips in connection with their
34 participation in an adult education program maintained by the transporting
35 school district or by any other school district, within or outside the
36 boundaries of the transporting school district; and

37 (2) contracting with: (A) The governing body of any township, city or
38 county for transportation of individuals, groups or organizations; (B) the
39 governing authority of any nonpublic school for transportation of ~~pupils~~
40 *students* attending such nonpublic school to or from interschool or
41 intraschool functions or activities; (C) the board of trustees of any
42 community college for transportation of students enrolled in such
43 community college to or from attendance at class at the community college

1 or to and from functions or activities of the community college; (D) a
2 public recreation commission established and operated under the laws of
3 this state, for any purposes related to the operation of the recreation
4 commission and all programs and services thereof; (E) the board of
5 education of any other school district for transportation, on a cooperative
6 and shared-cost basis, of ~~pupils~~ *students*, school personnel, parents and
7 other adults to or from school-related functions or activities; or (F) a four-
8 year college or university, area vocational school or area vocational-
9 technical school for transportation of students to or from attendance at
10 class at the four-year college or university, area vocational school or area
11 vocational-technical school or for transportation of students, alumni and
12 other members of the public to or from functions or activities of the four-
13 year college or university, area vocational school or area vocational-
14 technical school.

15 *(b) The costs related to the use of school buses under the authority of*
16 *this section shall not be considered in determining the transportation*
17 *weighting of a school district under the Kansas school equity and*
18 *enhancement act, section 3 et seq., and amendments thereto.*

19 ~~(b)~~ *(c)* Transportation fees may be charged by the board to offset,
20 totally or in part, the costs incurred for the use of school buses under
21 authority of this section.

22 ~~(e)~~ *(d)* Any revenues received by a board of education as
23 transportation fees or under any contract entered into pursuant to this
24 section shall be deposited in the general fund of the school district and
25 shall be considered reimbursements to the school district for the purpose of
26 the ~~classroom learning assuring student success act, K.S.A. 2016 Supp. 72-~~
27 ~~6463~~ *Kansas school equity and enhancement act, section 3 et seq., and*
28 *amendments thereto. Such revenues may be expended whether the same*
29 *have been budgeted or not.*

30 ~~(d)~~ *(e)* The provisions of K.S.A. 8-1556(c), and amendments thereto,
31 apply to the use of school buses under authority of this section.

32 Sec. 85. K.S.A. 2016 Supp. 72-8415b is hereby amended to read as
33 follows: 72-8415b. (a) Any school district that elects to become a self-
34 insurer under the provisions of K.S.A. 72-8414, and amendments thereto,
35 may transfer moneys from its general fund to the special reserve fund of
36 the district as provided by ~~K.S.A. 2016 Supp. 72-6478~~ *section 42, and*
37 *amendments thereto.*

38 *(b)* Any community college that elects to become a self-insurer under
39 the provisions of K.S.A. 72-8414, and amendments thereto, may transfer
40 such amounts from its general fund to the health care services reserve fund
41 or the disability income benefits reserve fund, or the group life benefit
42 reserve fund, or all three, as may be deemed necessary to meet the cost of
43 health care services or disability income benefits, or group life insurance

1 claims, whichever is applicable.

2 Sec. 86. K.S.A. 2016 Supp. 72-8801 is hereby amended to read as
3 follows: 72-8801. (a) The board of education of any school district may
4 make an annual tax levy at a mill rate not to exceed the statutorily
5 prescribed mill rate upon the taxable tangible property in the school
6 district for the purposes specified in this act and, *with respect to any*
7 *redevelopment district established prior to July 1, 2017, pursuant to*
8 *K.S.A. 12-1771, and amendments thereto*, for the purpose of paying a
9 portion of the principal and interest on bonds issued by cities under the
10 authority of K.S.A. 12-1774, and amendments thereto, for the financing of
11 redevelopment projects upon property located within the school district.
12 No levy shall be made under this act until a resolution is adopted by the
13 board of education in the following form:

14 Unified School District No. _____,
15 _____ County, Kansas.

16 RESOLUTION

17 Be It Resolved that:

18 The above-named school board shall be authorized to make an annual
19 tax levy ~~for a period not to exceed _____ years~~ in an amount not to
20 exceed _____ mills upon the taxable tangible property in the school
21 district for the purpose of acquisition, construction, reconstruction, repair,
22 remodeling, additions to, furnishing, maintaining and equipping of school
23 district property and equipment necessary for school district purposes,
24 including: (1) ~~Acquisition of~~ Computer software; (2) ~~acquisition of~~
25 performance uniforms; (3) housing and boarding pupils enrolled in an area
26 vocational school operated under the board; (4) architectural expenses; (5)
27 ~~acquisition of~~ building sites; (6) undertaking and maintenance of asbestos
28 control projects; (7) ~~acquisition of~~ school buses; (8) *utility expenses*; (9)
29 *property and casualty insurance*; and (8) ~~acquisition of~~ (10) other fixed
30 assets, and *with respect to any redevelopment district established prior to*
31 *July 1, 2017, pursuant to K.S.A. 12-1771, and amendments thereto*, for the
32 purpose of paying a portion of the principal and interest on bonds issued
33 by cities under the authority of K.S.A. 12-1774, and amendments thereto,
34 for the financing of redevelopment projects upon property located within
35 the school district. The tax levy authorized by this resolution may be made,
36 unless a petition in opposition to the same, signed by not less than 10% of
37 the qualified electors of the school district, is filed with the county election
38 officer of the home county of the school district within 40 calendar days
39 after the last publication of this resolution. In the event a petition is filed,
40 the county election officer shall submit the question of whether the tax
41 levy shall be authorized to the electors in the school district at an election
42 called for that purpose or at the next general election, as is specified by the
43 board of education of the above school district.

1 CERTIFICATE

2 This is to certify that the above resolution was duly adopted by the
 3 board of education of Unified School District No. _____,
 4 County, Kansas, on the ____ day of _____, ____

5 _____
 6 Clerk of the board of education.

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

23 (b) As used in this act:

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

29 (2) "statutorily prescribed mill rate" means: (A) Eight mills; (B) the
 30 mill levy rate in excess of eight mills if the resolution fixing such rate was
 31 approved at an election prior to the effective date of this act; or (C) the
 32 mill levy rate in excess of eight mills if no petition or no sufficient petition
 33 was filed in protest to a resolution fixing such rate in excess of eight mills
 34 and the protest period for filing such petition has expired;

35 (3) "asbestos control project" means any activity which is necessary
 36 or incidental to the control of asbestos-containing material in buildings of
 37 school districts and includes, but not by way of limitation, any activity
 38 undertaken for the removal or encapsulation of asbestos-containing
 39 material, for any remodeling, renovation, replacement, rehabilitation or
 40 other restoration necessitated by such removal or encapsulation, for
 41 conducting inspections, reinspections and periodic surveillance of
 42 buildings, performing response actions, and developing, implementing and
 43 updating operations and maintenance programs and management plans;

1 (4) "asbestos" means the asbestiform varieties of chrysotile
2 (serpentine), crocidolite (riebeckite), amosite (cummingtonitegrunerite),
3 anthophyllite, tremolite, and actinolite; and

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

6 Sec. 87. K.S.A. 72-8803 is hereby amended to read as follows: 72-
7 8803. There is hereby established in every school district of the state a
8 fund which shall be called the capital outlay fund. The capital outlay fund
9 shall consist of all moneys deposited therein or transferred thereto in
10 accordance with law. The proceeds of any tax levied under article 88 of
11 chapter 72 of Kansas Statutes Annotated, *and amendments thereto, shall*
12 *be deposited in the capital outlay fund of the school district making such*
13 *levy, except for an amount to pay a portion of the principal and interest on*
14 *bonds issued by cities under the authority of K.S.A. 12-1774, and*
15 *amendments thereto, for the financing of redevelopment projects upon*
16 *property located within the school district, ~~shall be deposited in the capital~~*
17 *outlay fund of the school district making such levy with respect to any*
18 *redevelopment district established prior to July 1, 2017, pursuant to K.S.A.*
19 *12-1771, and amendments thereto.*

20 Sec. 88. K.S.A. 2016 Supp. 72-8804 is hereby amended to read as
21 follows: 72-8804. (a) Any moneys in the capital outlay fund of any school
22 district and any moneys received from issuance of bonds under K.S.A. 72-
23 8805 or 72-8810, and amendments thereto, may be used for the purpose of
24 the acquisition, construction, reconstruction, repair, remodeling, additions
25 to, furnishing, maintaining and equipping of school district property and
26 equipment necessary for school district purposes, including: (1)
27 ~~Acquisition of~~ Computer software; (2) ~~acquisition of~~ performance
28 uniforms; (3) housing and boarding pupils enrolled in an area vocational
29 school operated under the board of education; (4) architectural expenses;
30 (5) ~~acquisition of~~ building sites; (6) undertaking and maintenance of
31 asbestos control projects; (7) ~~acquisition of~~ school buses; (8) *utility*
32 *expenses; (9) property and casualty insurance; and (8) acquisition of (10)*
33 *other fixed assets, and, for school years 2015-2016 and 2016-2017, subject*
34 *to the provisions of K.S.A. 2016 Supp. 72-6478, and amendments thereto,*
35 *may be transferred to the general fund of the school district as approved by*
36 *the board of education.*

37 (b) The board of education of any school district is hereby authorized
38 to invest any portion of the capital outlay fund of the school district which
39 is not currently needed in investments authorized by K.S.A. 12-1675, and
40 amendments thereto, in the manner prescribed therein, or may invest the
41 same in direct obligations of the United States government maturing or
42 redeemable at par and accrued interest within three years from date of
43 purchase, the principal and interest whereof is guaranteed by the

1 government of the United States. All interest received on any such
2 investment shall upon receipt thereof be credited to the capital outlay fund.

3 Sec. 89. K.S.A. 2016 Supp. 72-8908 is hereby amended to read as
4 follows: 72-8908. As used in this act:

5 (a) "Juvenile" means a person who is less than 18 years of age;

6 (b) "adult" means a person who is 18 years of age or older;

7 (c) "felony" means any crime designated a felony by the laws of
8 Kansas or the United States;

9 (d) "misdemeanor" means any crime designated a misdemeanor by
10 the laws of Kansas or the United States;

11 (e) "school day" means any day on which school is maintained;

12 (f) "school year" has the meaning ascribed thereto in ~~K.S.A. 2016~~
13 ~~Supp. 72-6464 section 4~~, and amendments thereto;

14 (g) "counsel" means any person a pupil selects to represent and
15 advise the pupil at all proceedings conducted pursuant to the provisions of
16 this act; and

17 (h) "principal witness" means any witness whose testimony is of
18 major importance in support of the charges upon which a proposed
19 suspension or expulsion from school is based, or in determination of
20 material questions of fact.

21 Sec. 90. K.S.A. 2016 Supp. 72-9509 is hereby amended to read as
22 follows: 72-9509. (a) There is hereby established in every school district a
23 fund which shall be called the bilingual education fund, which fund shall
24 consist of all moneys deposited therein or transferred thereto according to
25 law. ~~Amounts deposited in the bilingual education fund may be used for~~
26 ~~the payment of expenses directly attributable to bilingual education or may~~
27 ~~be transferred to the general fund of the school district as approved by the~~
28 ~~board of education~~ *The expenses of a school district directly attributable*
29 *to such bilingual education programs shall be paid from the bilingual*
30 *education fund. Moneys deposited in or otherwise transferred to the*
31 *bilingual education fund shall only be expended for those costs directly*
32 *attributable to the provision of bilingual education programs.*

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

42 (c) Each year the board of education of each school district shall
43 prepare and submit to the state board a report on the bilingual education

1 program and assistance provided by the district. Such report shall include
2 information specifying the number of pupils who were served or provided
3 assistance, the type of service provided, the research upon which the
4 district relied in determining that a need for service or assistance existed,
5 the results of providing such service or assistance and any other
6 information required by the state board.

7 Sec. 91. K.S.A. 2016 Supp. 72-9609 is hereby amended to read as
8 follows: 72-9609. There is hereby established in every school district a
9 fund which shall be called the professional development fund, which fund
10 shall consist of all moneys deposited therein or transferred thereto
11 according to law. All moneys received by the school district from whatever
12 source for professional development programs established under this act
13 shall be credited to the fund established by this section. ~~Amounts deposited~~
14 ~~in the professional development fund may be used for the payment of~~
15 ~~expenses directly attributable to professional development or may be~~
16 ~~transferred to the general fund of the school district as approved by the~~
17 ~~board of education~~ *The expenses of a school district directly attributable*
18 *to professional development programs shall be paid from the professional*
19 *development fund.*

20 Sec. 92. K.S.A. 2016 Supp. 72-99a02 is hereby amended to read as
21 follows: 72-99a02. As used in the tax credit for low income students
22 scholarship program act:

23 (a) "Contributions" means monetary gifts or donations and in-kind
24 contributions, gifts or donations that have an established market value.

25 (b) "Department" means the Kansas department of revenue.

26 (c) "Educational scholarship" means an amount not to exceed \$8,000
27 per school year provided to an eligible student, or to a qualified school
28 with respect to an eligible student, to cover all or a portion of the costs of
29 education including tuition, fees and expenses of a qualified school and, if
30 applicable, the costs of transportation to a qualified school if provided by
31 such qualified school.

32 (d) "Eligible student" means a child who:

33 (1) (A) Qualifies as an at-risk pupil as defined in K.S.A. 72-6407,
34 prior to its repeal, and who is attending a public school; or (B) has been
35 eligible to receive an educational scholarship under this program and has
36 not graduated from high school or reached 21 years of age;

37 (2) resides in Kansas while eligible for an educational scholarship;
38 and

39 (3) (A) was enrolled in any public school in the previous school year
40 in which an educational scholarship is first sought for the child; or (B) is
41 eligible to be enrolled in any public school in the school year in which an
42 educational scholarship is first sought for the child and the child is under
43 the age of six years.

1 (e) "Parent" includes a guardian, custodian or other person with
2 authority to act on behalf of the child.

3 (f) "Program" means the tax credit for low income students
4 scholarship program established in K.S.A. 2016 Supp. 72-99a01 through
5 72-99a07, and amendments thereto.

6 (g) "Public school" means a school that would qualify as either a title
7 I focus school or a title I priority school as described by the state board
8 under the elementary and secondary education act flexibility waiver as
9 amended in January 2013 and is operated by a school district.

10 (h) "Qualified school" means any nonpublic school that provides
11 education to elementary or secondary students, has notified the state board
12 of its intention to participate in the program and complies with the
13 requirements of the program.

14 (i) "Scholarship granting organization" means an organization that
15 complies with the requirements of this program and provides educational
16 scholarships to eligible students or to qualified schools in which parents
17 have enrolled eligible students.

18 (j) "School district" or "district" means any unified school district
19 organized and operating under the laws of this state.

20 (k) "School year" shall have the meaning ascribed thereto in ~~K.S.A.~~
21 ~~2016 Supp. 72-6464 section 4~~, and amendments thereto.

22 (l) "Secretary" means the secretary of revenue.

23 (m) "State board" means the state board of education.

24 Sec. 93. On and after July 1, 2018, K.S.A. 2016 Supp. 72-99a02, as
25 amended by section 92 of this act, is hereby amended to read as follows:
26 72-99a02. As used in the tax credit for low income students scholarship
27 program act:

28 (a) "Contributions" means monetary gifts or donations and in-kind
29 contributions, gifts or donations that have an established market value.

30 (b) "Department" means the Kansas department of revenue.

31 (c) "Educational scholarship" means an amount not to exceed \$8,000
32 per school year provided to an eligible student, or to a qualified school
33 with respect to an eligible student, to cover all or a portion of the costs of
34 education including tuition, fees and expenses of a qualified school and, if
35 applicable, the costs of transportation to a qualified school if provided by
36 such qualified school.

37 (d) "Eligible student" means a child who:

38 (1) ~~(A) Qualifies as an at-risk pupil as defined in K.S.A. 72-6407,~~
39 ~~prior to its repeal~~ *Is an at-risk student, as defined in section 4, and*
40 *amendments thereto*, and who is attending a public school; or (B) has been
41 eligible to receive an educational scholarship under this program and has
42 not graduated from high school or reached 21 years of age;

43 (2) resides in Kansas while eligible for an educational scholarship;

1 and

2 (3) (A) was enrolled in any public school in the previous school year
3 in which an educational scholarship is first sought for the child; or (B) is
4 eligible to be enrolled in any public school in the school year in which an
5 educational scholarship is first sought for the child and the child is under
6 the age of six years.

7 (e) "Parent" includes a guardian, custodian or other person with
8 authority to act on behalf of the child.

9 (f) "Program" means the tax credit for low income students
10 scholarship program established in K.S.A. 2016 Supp. 72-99a01 through
11 72-99a07, and amendments thereto.

12 (g) "Public school" means a school that ~~would qualify as either a title~~
13 ~~I-focus school or a title I priority school as described by the state board~~
14 ~~under the elementary and secondary education act flexibility waiver as~~
15 ~~amended in January 2013 and is operated by a school district, and~~
16 ~~identified by the state board as one of the lowest 100 performing schools~~
17 ~~with respect to student achievement among all schools operated by school~~
18 ~~districts for the current school year.~~

19 (h) "Qualified school" means any nonpublic school that provides
20 education to elementary or secondary students, has notified the state board
21 of its intention to participate in the program and complies with the
22 requirements of the program. *On and after July 1, 2020, a qualified school*
23 *shall be accredited by the state board or a national or regional accrediting*
24 *agency that is recognized by the state board.*

25 (i) "Scholarship granting organization" means an organization that
26 complies with the requirements of this program and provides educational
27 scholarships to eligible students or to qualified schools in which parents
28 have enrolled eligible students.

29 (j) "School district" or "district" means any unified school district
30 organized and operating under the laws of this state.

31 (k) "School year" shall have the meaning ascribed thereto in section
32 4, and amendments thereto.

33 (l) "Secretary" means the secretary of revenue.

34 (m) "State board" means the state board of education.

35 Sec. 94. On and after July 1, 2018, K.S.A. 2016 Supp. 72-99a04 is
36 hereby amended to read as follows: 72-99a04. (a) To be eligible to
37 participate in the program, a scholarship granting organization shall
38 comply with the following:

39 (1) The scholarship granting organization shall notify the secretary
40 and the state board of the scholarship granting organization's intent to
41 provide educational scholarships;

42 (2) upon granting an educational scholarship, the scholarship granting
43 organization shall report such information to the state board;

1 (3) the scholarship granting organization shall provide verification to
2 the secretary that the scholarship granting organization is exempt from
3 federal income taxation pursuant to section 501(c)(3) of the federal
4 internal revenue code of 1986;

5 (4) upon receipt of contributions in an aggregate amount or value in
6 excess of \$50,000 during a school year, a scholarship granting
7 organization shall file with the state board either:

8 (A) A surety bond payable to the state in an amount equal to the
9 aggregate amount of contributions expected to be received during the
10 school year; or

11 (B) financial information demonstrating the scholarship granting
12 organization's ability to pay an aggregate amount equal to the amount of
13 the contributions expected to be received during the school year, which
14 must be reviewed and approved of in writing by the state board;

15 (5) scholarship granting organizations that provide other nonprofit
16 services in addition to providing educational scholarships shall not
17 commingle contributions made under the program with other contributions
18 made to such organization. A scholarship granting organization under this
19 subsection shall also file with the state board, prior to the commencement
20 of each school year, either:

21 (A) A surety bond payable to the state in an amount equal to the
22 aggregate amount of contributions expected to be received during the
23 school year; or

24 (B) financial information demonstrating the nonprofit organization's
25 ability to pay an aggregate amount equal to the amount of the
26 contributions expected to be received during the school year, which must
27 be reviewed and approved of in writing by the state board;

28 (6) each qualified school receiving educational scholarships from the
29 scholarship granting organization shall annually certify to the scholarship
30 granting organization its compliance with the requirements of the program;

31 (7) at the end of the calendar year, the scholarship granting
32 organization shall have its accounts examined and audited by a certified
33 public accountant. Such audit shall include, but not be limited to,
34 information verifying that the educational scholarships awarded by the
35 scholarship granting organization were distributed to qualified schools
36 with respect to eligible students determined by the state board under
37 K.S.A. 2016 Supp. 72-99a03(c), and amendments thereto, and information
38 specified in this section. Prior to filing a copy of the audit with the state
39 board, such audit shall be duly verified and certified by a certified public
40 accountant; and

41 (8) if a scholarship granting organization decides to limit the number
42 or type of qualified schools who will receive educational scholarships, the
43 scholarship granting organization shall provide, in writing, the name or

1 names of those qualified schools to any contributor and the state board.

2 *(b) A scholarship granting organization shall award at least 50% of*
3 *all education scholarships in a school year to eligible students who are*
4 *certified by the department for children and families as a member of a*
5 *family whose household income does not exceed 130% of the federal*
6 *poverty level established under the most recent poverty income guidelines*
7 *published in the calendar year by the United States department of health*
8 *and human services.*

9 ~~(b)~~ *(c) No scholarship granting organization shall provide an*
10 *educational scholarship with respect to any eligible student to attend any*
11 *qualified school with paid staff or paid board members, or relatives*
12 *thereof, in common with the scholarship granting organization.*

13 ~~(e)~~ *(d) The scholarship granting organization shall disburse not less*
14 *than 90% of contributions received pursuant to the program in the form of*
15 *educational scholarships within 36 months of receipt of such contributions.*
16 *If such contributions have not been disbursed within the applicable 36-*
17 *month time period, then the scholarship granting organization shall not*
18 *accept new contributions until 90% of the received contributions have*
19 *been disbursed in the form of educational scholarships. Any income earned*
20 *from contributions must be disbursed in the form of educational*
21 *scholarships.*

22 ~~(d)~~ *(e) A scholarship granting organization may continue to provide*
23 *an educational scholarship with respect to a student who was an eligible*
24 *student in the year immediately preceding the current school year.*

25 ~~(e)~~ *(f) A scholarship granting organization shall direct payments of*
26 *educational scholarships to the qualified school attended by the eligible*
27 *student or in which the eligible student is enrolled. Payment may be made*
28 *by check made payable to both the parent and the qualified school or to*
29 *only the qualified school. If an eligible student transfers to a new qualified*
30 *school during a school year, the scholarship granting organization shall*
31 *direct payment in a prorated amount to the original qualified school and*
32 *the new qualified school based on the eligible student's attendance. If the*
33 *eligible student transfers to a public school and enrolls in such public*
34 *school after September 20 of the current school year, the scholarship*
35 *granting organization shall direct payment in a prorated amount to the*
36 *original qualified school and the public school based on the eligible*
37 *student's attendance. The prorated amount to the public school shall be*
38 *considered a donation and shall be paid to the school district of such public*
39 *school in accordance with K.S.A. 72-8210, and amendments thereto.*

40 ~~(f)~~ *(g) By June 1 of each year, a scholarship granting organization*
41 *shall submit a report to the state board for the educational scholarships*
42 *provided in the immediately preceding 12 months. Such report shall be in*
43 *a form and manner as prescribed by the state board, approved and signed*

1 by a certified public accountant, and shall contain the following
2 information:

3 (1) The name and address of the scholarship granting organization;

4 (2) the name and address of each eligible student with respect to
5 whom an educational scholarship was awarded by the scholarship granting
6 organization;

7 (3) the total number and total dollar amount of contributions received
8 during the 12-month reporting period; and

9 (4) the total number and total dollar amount of educational
10 scholarships awarded during the 12-month reporting period and the total
11 number and total dollar amount of educational scholarships awarded
12 during the 12-month reporting period with respect to eligible students who
13 qualified under K.S.A. 2016 Supp. 72-99a02(d), and amendments thereto.

14 ~~(g)~~ (h) No scholarship granting organization shall:

15 (1) Provide an educational scholarship with respect to an eligible
16 student that is established by funding from any contributions made by any
17 relative of such eligible student; or

18 (2) accept a contribution from any source with the express or implied
19 condition that such contribution be directed toward an educational
20 scholarship for a particular eligible student.

21 Sec. 95. K.S.A. 2016 Supp. 74-4939a is hereby amended to read as
22 follows: 74-4939a. On and after the effective date of this act for each fiscal
23 year commencing with fiscal year 2005, notwithstanding the provisions of
24 K.S.A. 74-4939, and amendments thereto, or any other statute, all moneys
25 appropriated for the department of education from the state general fund
26 commencing with fiscal year 2005, and each ensuing fiscal year thereafter,
27 by appropriation act of the legislature, in the KPERS — employer
28 contributions account and all moneys appropriated for the department of
29 education from the state general fund or any special revenue fund for each
30 fiscal year commencing with fiscal year 2005, and each ensuing fiscal year
31 thereafter, by any such appropriation act in that account or any other
32 account for payment of employer contributions for school districts, shall
33 be distributed by the department of education to school districts in
34 accordance with this section. Notwithstanding the provisions of K.S.A. 74-
35 4939, and amendments thereto, ~~for school year 2015-2016,~~ the department
36 of education shall disburse to each school district that is an eligible
37 employer as specified in K.S.A. 74-4931(1), and amendments thereto, an
38 amount ~~in accordance with K.S.A. 2016 Supp. 72-6465(a)(6), and~~
39 ~~amendments thereto, which shall be disbursed pursuant to K.S.A. 2016~~
40 ~~Supp. 72-6465, and amendments thereto. Notwithstanding the provisions~~
41 ~~of K.S.A. 74-4939, and amendments thereto, for school year 2016-2017,~~
42 ~~the department of education shall disburse to each school district that is an~~
43 ~~eligible employer as specified in K.S.A. 74-4931(1), and amendments~~

1 ~~thereto, an amount in accordance with K.S.A. 2016 Supp. 72-6465(b)(4),~~
2 ~~and amendments thereto, which shall be disbursed pursuant to K.S.A.~~
3 ~~2016 Supp. 72-6465, and amendments thereto certified by the board of~~
4 ~~trustees of the Kansas public employees retirement system that is equal to~~
5 ~~the participating employer's obligation of such school district to the~~
6 ~~system in accordance with policies and procedures that are hereby~~
7 ~~authorized and directed to be adopted by the state board of education for~~
8 ~~the purposes of this section and in accordance with any requirements~~
9 ~~prescribed by the board of trustees of the Kansas public employees~~
10 ~~retirement system. Upon receipt of each such disbursement of moneys, the~~
11 ~~school district shall deposit the entire amount thereof into a special~~
12 ~~retirement contributions fund of the school district, which shall be~~
13 ~~established by the school district in accordance with such policies and~~
14 ~~procedures and which shall be used for the sole purpose of receiving such~~
15 ~~disbursements from the department of education and making the~~
16 ~~remittances to the system in accordance with this section and such policies~~
17 ~~and procedures. Upon receipt of each such disbursement of moneys from~~
18 ~~the department of education, the school district shall remit, in accordance~~
19 ~~with the provisions of such policies and procedures and in the manner and~~
20 ~~on the date or dates prescribed by the board of trustees of the Kansas~~
21 ~~public employees retirement system, an equal amount to the Kansas public~~
22 ~~employees retirement system from the special retirement contributions~~
23 ~~fund of the school district to satisfy such school district's obligation as a~~
24 ~~participating employer. Notwithstanding the provisions of K.S.A. 74-4939,~~
25 ~~and amendments thereto, each school district that is an eligible employer~~
26 ~~as specified in K.S.A. 74-4931(1), and amendments thereto, shall show~~
27 ~~within the budget of such school district all amounts received from~~
28 ~~disbursements into the special retirement contributions fund of such school~~
29 ~~district. Notwithstanding the provisions of any other statute, no official~~
30 ~~action of the school board of such school district shall be required to~~
31 ~~approve a remittance to the system in accordance with this section and~~
32 ~~such policies and procedures. All remittances of moneys to the system by a~~
33 ~~school district in accordance with this subsection and such policies and~~
34 ~~procedures shall be deemed to be expenditures of the school district.~~

35 Sec. 96. K.S.A. 2016 Supp. 74-8925 is hereby amended to read as
36 follows: 74-8925. (a) For the purposes of this act, the term "taxing
37 subdivision" shall include the county, the city, the unified school district
38 and any other taxing subdivision levying real property taxes, the territory
39 or jurisdiction of which includes any currently existing or subsequently
40 created redevelopment district. The term "real property taxes" includes all
41 taxes levied on an ad valorem basis upon land and improvements thereon,
42 other than the property tax levied pursuant to the provisions of ~~K.S.A.~~
43 ~~2016 Supp. 72-6470 section 14, and amendments thereto, or any other~~

1 property tax levied by or on behalf of a school district.

2 (b) All tangible taxable property located within a redevelopment
3 district shall be assessed and taxed for ad valorem tax purposes pursuant to
4 law in the same manner that such property would be assessed and taxed if
5 located outside such district, and all ad valorem taxes levied on such
6 property shall be paid to and collected by the county treasurer in the same
7 manner as other taxes are paid and collected. Except as otherwise provided
8 in this section, the county treasurer shall distribute such taxes as may be
9 collected in the same manner as if such property were located outside a
10 redevelopment district. Each redevelopment district established under the
11 provisions of this act shall constitute a separate taxing unit for the purpose
12 of the computation and levy of taxes.

13 (c) Beginning with the first payment of taxes which are levied
14 following the date of approval of any redevelopment district established
15 pursuant to K.S.A. 74-8921, and amendments thereto, real property taxes
16 received by the county treasurer resulting from taxes which are levied
17 subject to the provisions of this act by and for the benefit of a taxing
18 subdivision, as herein defined, on property located within such
19 redevelopment district constituting a separate taxing unit under the
20 provisions of this section, shall be divided as follows:

21 (1) From the taxes levied each year subject to the provisions of this
22 act by or for each of the taxing subdivisions upon property located within a
23 redevelopment district constituting a separate taxing unit under the
24 provisions of this act, the county treasurer first shall allocate and pay to
25 each such taxing subdivision all of the real property taxes collected which
26 are produced from that portion of the current assessed valuation of such
27 real property located within such separate taxing unit which is equal to the
28 total assessed value of such real property on the date of the establishment
29 of the redevelopment district.

30 (2) Any real property taxes produced from that portion of the current
31 assessed valuation of real property within the redevelopment district
32 constituting a separate taxing unit under the provisions of this section in
33 excess of an amount equal to the total assessed value of such real property
34 on the effective date of the establishment of the district shall be allocated
35 and paid by the county treasurer according to specified percentages of the
36 tax increment expressly agreed upon and consented to by the governing
37 bodies of the county and school district in which the redevelopment
38 district is located. The amount of the real property taxes allocated and
39 payable to the authority under the agreement shall be paid by the county
40 treasurer to the treasurer of the state. The remaining amount of the real
41 property taxes not payable to the authority shall be allocated and paid in
42 the same manner as other ad valorem taxes. Any real property taxes paid to
43 the state treasurer under this section shall be deposited in the

1 redevelopment bond finance fund of the authority which is created
2 pursuant to K.S.A. 74-8927, and amendments thereto, to pay the costs of
3 any approved redevelopment project, including the payment of principal of
4 and interest on any bonds issued by the authority to finance, in whole or in
5 part, such project. When such bonds and interest thereon have been paid,
6 all moneys thereafter received from real property taxes within such
7 redevelopment district shall be allocated and paid to the respective taxing
8 subdivisions in the same manner as are other ad valorem taxes. If such
9 bonds and interest thereon have been paid before the completion of a
10 project, the authority may continue to use such moneys for any purpose
11 authorized by the redevelopment agreement until such time as the project
12 costs are paid or reimbursed, but for a period not to exceed the final
13 scheduled maturity of the bonds.

14 (d) In any redevelopment plan or in the proceedings for the issuing of
15 any bonds by the authority to finance a project, the property tax increment
16 portion of taxes provided for in subsection (c)(2) may be irrevocably
17 pledged for the payment of the principal of and interest on such bonds. The
18 authority may adopt a redevelopment plan in which only a specified
19 percentage of the tax increment realized from taxpayers in the
20 redevelopment district is pledged to the payment of costs.

21 Sec. 97. K.S.A. 2016 Supp. 74-99b43 is hereby amended to read as
22 follows: 74-99b43. (a) The Kansas development finance authority is
23 hereby authorized to issue special obligation bonds pursuant to K.S.A. 74-
24 8901 et seq., and amendments thereto, in one or more series to finance the
25 undertaking of any bioscience development project in accordance with the
26 provisions of this act. No special obligation bonds may be issued pursuant
27 to this section unless the Kansas development finance authority has
28 received a resolution of the board of the authority requesting the issuance
29 of such bonds. Such special obligation bonds shall be made payable, both
30 as to principal and interest from one or more of the following, as directed
31 by the authority:

32 (1) From ad valorem tax increments allocated to, and paid into the
33 bioscience development bond fund for the payment of the project costs of
34 a bioscience development project under the provisions of this section;

35 (2) from any private sources, contributions or other financial
36 assistance from the state or federal government;

37 (3) from a pledge of a portion or all of the revenue received from
38 transient guest, sales and use taxes collected pursuant to K.S.A. 12-1696 et
39 seq., 79-3601 et seq., 79-3701 et seq. and 12-187 et seq., and amendments
40 thereto, and which are collected from taxpayers doing business within that
41 portion of the bioscience development district and paid into the bioscience
42 development bond fund;

43 (4) from a pledge of a portion or all increased revenue received by

1 any city from franchise fees collected from utilities and other businesses
2 using public right-of-way within the bioscience development district; or

3 (5) by any combination of these methods.

4 (b) All tangible taxable property located within a bioscience
5 development district shall be assessed and taxed for ad valorem tax
6 purposes pursuant to law in the same manner that such property would be
7 assessed and taxed if located outside such district, and all ad valorem taxes
8 levied on such property shall be paid to and collected by the county
9 treasurer in the same manner as other taxes are paid and collected. Except
10 as otherwise provided in this section, the county treasurer shall distribute
11 such taxes as may be collected in the same manner as if such property
12 were located outside a bioscience development district. Each bioscience
13 development district established under the provisions of this act shall
14 constitute a separate taxing unit for the purpose of the computation and
15 levy of taxes.

16 (c) Beginning with the first payment of taxes which are levied
17 following the date of the establishment of the bioscience development
18 district real property taxes received by the county treasurer resulting from
19 taxes which are levied subject to the provisions of this act by and for the
20 benefit of a taxing subdivision, as defined in K.S.A. 2016 Supp. 12-1770a,
21 and amendments thereto, on property located within such bioscience
22 development district constituting a separate taxing unit under the
23 provisions of this section, shall be divided as follows:

24 (1) From the taxes levied each year subject to the provisions of this
25 act by or for each of the taxing subdivisions upon property located within a
26 bioscience development district constituting a separate taxing unit under
27 the provisions of this act, the county treasurer first shall allocate and pay to
28 each such taxing subdivision all of the real property taxes collected which
29 are produced from the base year assessed valuation.

30 (2) Any real property taxes, except for property taxes levied for
31 schools pursuant to ~~K.S.A. 2016 Supp. 72-6470~~ *section 14*, and
32 amendments thereto, produced from that portion of the current assessed
33 valuation of real property within the bioscience development district
34 constituting a separate taxing unit under the provisions of this section in
35 excess of the base year assessed valuation shall be allocated and paid by
36 the county treasurer to the bioscience development bond fund to pay the
37 bioscience development project costs including the payment of principal
38 and interest on any special obligation bonds to finance, in whole or in part,
39 such bioscience development projects.

40 (d) The authority may pledge the bioscience development bond fund
41 or other available revenue to the repayment of such special obligation
42 bonds prior to, simultaneously with, or subsequent to the issuance of such
43 special obligation bonds.

1 (e) Any bonds issued under the provisions of this act and the interest
2 paid thereon, unless specifically declared to be taxable in the authorizing
3 resolution of the Kansas development finance authority, shall be exempt
4 from all state, county and municipal taxes, and the exemption shall include
5 income, estate and property taxes.

6 Sec. 98. K.S.A. 2016 Supp. 75-2319 is hereby amended to read as
7 follows: 75-2319. (a) There is hereby established in the state treasury the
8 school district capital improvements fund. The fund shall consist of all
9 amounts transferred thereto under the provisions of subsection (c).

10 (b) In each school year, each school district which is obligated to
11 make payments from its capital improvements fund shall be entitled to
12 receive payment from the school district capital improvements fund in an
13 amount determined by the state board of education as provided in this
14 subsection.

15 (1) For general obligation bonds approved for issuance at an election
16 held prior to July 1, 2015, the state board of education shall:

17 (A) Determine the amount of the assessed valuation per pupil (AVPP)
18 of each school district in the state *for the preceding school year* and round
19 such amount to the nearest \$1,000. The rounded amount is the AVPP of a
20 school district for the purposes of this subsection (b)(1);

21 (B) determine the median AVPP of all school districts;

22 (C) prepare a schedule of dollar amounts using the amount of the
23 median AVPP of all school districts as the point of beginning. The
24 schedule of dollar amounts shall range upward in equal \$1,000 intervals
25 from the point of beginning to and including an amount that is equal to the
26 amount of the AVPP of the school district with the highest AVPP of all
27 school districts and shall range downward in equal \$1,000 intervals from
28 the point of beginning to and including an amount that is equal to the
29 amount of the AVPP of the school district with the lowest AVPP of all
30 school districts;

31 (D) determine a state aid percentage factor for each school district by
32 assigning a state aid computation percentage to the amount of the median
33 AVPP shown on the schedule, decreasing the state aid computation
34 percentage assigned to the amount of the median AVPP by one percentage
35 point for each \$1,000 interval above the amount of the median AVPP, and
36 increasing the state aid computation percentage assigned to the amount of
37 the median AVPP by one percentage point for each \$1,000 interval below
38 the amount of the median AVPP. Except as provided by K.S.A. 2016 Supp.
39 75-2319c, and amendments thereto, the state aid percentage factor of a
40 school district is the percentage assigned to the schedule amount that is
41 equal to the amount of the AVPP of the school district. The state aid
42 percentage factor of a school district shall not exceed 100%. The state aid
43 computation percentage is 25%;

1 (E) determine the amount of payments that a school district is
2 obligated to make from its bond and interest fund attributable to general
3 obligation bonds approved for issuance at an election held prior to July 1,
4 2015; and

5 (F) multiply the amount determined under subsection (b)(1)(E) by the
6 applicable state aid percentage factor.

7 (2) For general obligation bonds approved for issuance at an election
8 held on or after July 1, 2015, the state board of education shall:

9 (A) Determine the amount of the AVPP of each school district in the
10 state *for the preceding school year* and round such amount to the nearest
11 \$1,000. The rounded amount is the AVPP of a school district for the
12 purposes of this subsection (b)(2);

13 (B) prepare a schedule of dollar amounts using the amount of the
14 AVPP of the school district with the lowest AVPP of all school districts as
15 the point of beginning. The schedule of dollar amounts shall range upward
16 in equal \$1,000 intervals from the point of beginning to and including an
17 amount that is equal to the amount of the AVPP of the school district with
18 the highest AVPP of all school districts;

19 (C) determine a state aid percentage factor for each school district by
20 assigning a state aid computation percentage to the amount of the lowest
21 AVPP shown on the schedule and decreasing the state aid computation
22 percentage assigned to the amount of the lowest AVPP by one percentage
23 point for each \$1,000 interval above the amount of the lowest AVPP.
24 Except as provided by K.S.A. 2016 Supp. 75-2319c, and amendments
25 thereto, the state aid percentage factor of a school district is the percentage
26 assigned to the schedule amount that is equal to the amount of the AVPP of
27 the school district. The state aid computation percentage is 75%;

28 (D) determine the amount of payments that a school district is
29 obligated to make from its bond and interest fund attributable to general
30 obligation bonds approved for issuance at an election held on or after July
31 1, 2015; and

32 (E) multiply the amount determined under subsection (b)(2)(D) by
33 the applicable state aid percentage factor.

34 (3) For general obligation bonds approved for issuance at an election
35 held on or before June 30, 2016, the sum of the amount determined under
36 subsection (b)(1)(F) and the amount determined under subsection (b)(2)(E)
37 is the amount of payment the school district is entitled to receive from the
38 school district capital improvements fund in the school year.

39 (4) For general obligation bonds approved for issuance at an election
40 held on or after July 1, 2016, the amount determined under subsection (b)
41 (2)(E) is the amount of payment the school district shall receive from the
42 school district capital improvements fund in the school year, except the
43 total amount of payments school districts receive from the school district

1 capital improvements fund in the school year for such bonds shall not
2 exceed the six-year average amount of capital improvement state aid as
3 determined by the state board of education.

4 (A) The state board of education shall determine the six-year average
5 amount of capital improvement state aid by calculating the average of the
6 total amount of moneys expended per year from the school district capital
7 improvements fund in the immediately preceding six fiscal years, not to
8 include the current fiscal year.

9 (B) (i) Subject to clause (ii), the state board of education shall
10 prioritize the allocations to school districts from the school district capital
11 improvements fund in accordance with the priorities set forth as follows in
12 order of highest priority to lowest priority:

13 (a) Safety of the current facility and disability access to such facility
14 as demonstrated by a state fire marshal report, an inspection under the
15 Americans with disabilities act, 42 U.S.C. § 12101 et seq., or other similar
16 evaluation;

17 (b) enrollment growth and imminent overcrowding as demonstrated
18 by successive increases in enrollment of the school district in the
19 immediately preceding three school years;

20 (c) impact on the delivery of educational services as demonstrated by
21 restrictive inflexible design or limitations on installation of technology;
22 and

23 (d) energy usage and other operational inefficiencies as demonstrated
24 by a district-wide energy usage analysis, district-wide architectural
25 analysis or other similar evaluation.

26 (ii) In allocating capital improvement state aid, the state board shall
27 give higher priority to those school districts with a lower AVPP compared
28 to the other school districts that are to receive capital improvement state
29 aid under this section.

30 (C) On and after July 1, 2016, the state board of education shall
31 approve the amount of state aid payments a school district shall receive
32 from the school district capital improvements fund pursuant to subsection
33 (b)(5) prior to an election to approve the issuance of general obligation
34 bonds.

35 (5) *Except as provided in subsections (b)(6) and (b)(7), the sum of the*
36 *amounts determined under subsection (b)(3) and the amount determined or*
37 *allocated to the district by the state board of education pursuant to*
38 *subsection (b)(4), is the amount of payment the school district is entitled to*
39 *receive from the school district capital improvements fund in the school*
40 *year.*

41 (6) *A school district that had an enrollment of less than 260 students*
42 *in the school year immediately preceding the school year in which an*
43 *election is held to approve the issuance of general obligation bonds shall*

1 *not be entitled to receive payments from the school district capital*
2 *improvements fund unless such school district applied for and receive*
3 *approval from the state board of education to issue such bonds prior to*
4 *holding an election to approve such bond issuance. The provisions of this*
5 *paragraph shall apply to general obligation bonds approved for issuance*
6 *at an election held on or after July 1, 2017, that are issued for the purpose*
7 *of financing the construction of new school facilities.*

8 (7) *For general obligation bonds approved for issuance at an*
9 *election held on or after July 1, 2017, in determining the amount under*
10 *subsection (b)(2)(D), the state board shall exclude payments for any*
11 *capital improvement project, or portion thereof, that proposes to*
12 *construct, reconstruct or remodel a facility that would be used primarily*
13 *for extracurricular activities, unless the construction, reconstruction or*
14 *remodeling of such facility is necessary due to concerns relating to the*
15 *safety of the current facility or disability access to such facility as*
16 *demonstrated by a state fire marshal report, an inspection under the*
17 *Americans with disabilities act, 42 U.S.C. § 12101 et seq., or other similar*
18 *evaluation.*

19 (c) The state board of education shall certify to the director of
20 accounts and reports the entitlements of school districts determined under
21 the provisions of subsection (b), and an amount equal thereto shall be
22 transferred by the director from the state general fund to the school district
23 capital improvements fund for distribution to school districts. All transfers
24 made in accordance with the provisions of this subsection shall be
25 considered to be demand transfers from the state general fund, except that
26 all such transfers during the fiscal years ending ~~June 30, 2013,~~ June 30,
27 ~~2014~~ 2017, June 30, ~~2015~~ 2018, and June 30, ~~2016~~ 2019, shall be
28 considered to be revenue transfers from the state general fund.

29 (d) Payments from the school district capital improvements fund shall
30 be distributed to school districts at times determined by the state board of
31 education to be necessary to assist school districts in making scheduled
32 payments pursuant to contractual bond obligations. The state board of
33 education shall certify to the director of accounts and reports the amount
34 due each school district entitled to payment from the fund, and the director
35 of accounts and reports shall draw a warrant on the state treasurer payable
36 to the treasurer of the school district. Upon receipt of the warrant, the
37 treasurer of the school district shall credit the amount thereof to the bond
38 and interest fund of the school district to be used for the purposes of such
39 fund.

40 (e) The provisions of this section apply only to contractual
41 obligations incurred by school districts pursuant to general obligation
42 bonds issued upon approval of a majority of the qualified electors of the
43 school district voting at an election upon the question of the issuance of

1 such bonds.

2 (f) On or before the first day of the legislative session in 2017, and
3 each year thereafter, the state board of education shall prepare and submit
4 a report to the legislature that includes information on school district
5 elections held on or after July 1, 2016, to approve the issuance of general
6 obligation bonds and the amount of payments school districts were
7 approved to receive from the school district capital improvements fund
8 pursuant to subsection (b)(4)(C).

9 Sec. 99. K.S.A. 2016 Supp. 79-201x is hereby amended to read as
10 follows: 79-201x. For taxable years ~~2015 and 2016~~ 2017 and 2018, the
11 following described property, to the extent herein specified, shall be and is
12 hereby exempt from the property tax levied pursuant to the provisions of
13 ~~K.S.A. 2016 Supp. 72-6470~~ section 14, and amendments thereto: Property
14 used for residential purposes to the extent of \$20,000 of its appraised
15 valuation.

16 Sec. 100. K.S.A. 2016 Supp. 79-213 is hereby amended to read as
17 follows: 79-213. (a) Any property owner requesting an exemption from the
18 payment of ad valorem property taxes assessed, or to be assessed, against
19 their property shall be required to file an initial request for exemption, on
20 forms approved by the state board of tax appeals and provided by the
21 county appraiser.

22 (b) The initial exemption request shall identify the property for which
23 the exemption is requested and state, in detail, the legal and factual basis
24 for the exemption claimed.

25 (c) The request for exemption shall be filed with the county appraiser
26 of the county where such property is principally located.

27 (d) After a review of the exemption request, and after a preliminary
28 examination of the facts as alleged, the county appraiser shall recommend
29 that the exemption request either be granted or denied, and, if necessary,
30 that a hearing be held. If a denial is recommended, a statement of the
31 controlling facts and law relied upon shall be included on the form.

32 (e) The county appraiser, after making such written recommendation,
33 shall file the request for exemption and the recommendations of the county
34 appraiser with the state board of tax appeals. With regard to a request for
35 exemption from property tax pursuant to the provisions of K.S.A. 79-201g
36 and 82a-409, and amendments thereto, not filed with the board of tax
37 appeals by the county appraiser on or before the effective date of this act,
38 if the county appraiser recommends the exemption request be granted, the
39 exemption shall be provided in the amount recommended by the county
40 appraiser and the county appraiser shall not file the request for exemption
41 and recommendations of the county appraiser with the state board of tax
42 appeals. The county clerk or county assessor shall annually make such
43 adjustment in the taxes levied against the real property as the owner may

1 be entitled to receive under the provisions of K.S.A. 79-201g, and
2 amendments thereto, as recommended by the county appraiser, beginning
3 with the first period, following the date of issue of the certificate of
4 completion on which taxes are regularly levied, and during the years
5 which the landowner is entitled to such adjustment.

6 (f) Upon receipt of the request for exemption, the board shall docket
7 the same and notify the applicant and the county appraiser of such fact.

8 (g) After examination of the request for exemption and the county
9 appraiser's recommendation related thereto, the board may fix a time and
10 place for hearing, and shall notify the applicant and the county appraiser of
11 the time and place so fixed. A request for exemption pursuant to: (1)
12 Section 13 of article 11 of the constitution of the state of Kansas; or (2)
13 K.S.A. 79-201a *Second*, and amendments thereto, for property constructed
14 or purchased, in whole or in part, with the proceeds of revenue bonds
15 under the authority of K.S.A. 12-1740 to 12-1749, inclusive, and
16 amendments thereto, prepared in accordance with instructions and
17 assistance which shall be provided by the department of commerce, shall
18 be deemed approved unless scheduled for hearing within 30 days after the
19 date of receipt of all required information and data relating to the request
20 for exemption, and such hearing shall be conducted within 90 days after
21 such date. Such time periods shall be determined without regard to any
22 extension or continuance allowed to either party to such request. In any
23 case where a party to such request for exemption requests a hearing
24 thereon, the same shall be granted. Hearings shall be conducted in
25 accordance with the provisions of the Kansas administrative procedure act.
26 In all instances where the board sets a request for exemption for hearing,
27 the county shall be represented by its county attorney or county counselor.

28 (h) Except as otherwise provided by subsection (g), in the event of a
29 hearing, the same shall be originally set not later than 90 days after the
30 filing of the request for exemption with the board.

31 (i) During the pendency of a request for exemption, no person, firm,
32 unincorporated association, company or corporation charged with real
33 estate or personal property taxes pursuant to K.S.A. 79-2004 and 79-
34 2004a, and amendments thereto, on the tax books in the hands of the
35 county treasurer shall be required to pay the tax from the date the request
36 is filed with the county appraiser until the expiration of 30 days after the
37 board issued its order thereon and the same becomes a final order. In the
38 event that taxes have been assessed against the subject property, no interest
39 shall accrue on any unpaid tax for the year or years in question nor shall
40 the unpaid tax be considered delinquent from the date the request is filed
41 with the county appraiser until the expiration of 30 days after the board
42 issued its order thereon. In the event the board determines an application
43 for exemption is without merit and filed in bad faith to delay the due date

1 of the tax, the tax shall be considered delinquent as of the date the tax
2 would have been due pursuant to K.S.A. 79-2004 and 79-2004a, and
3 amendments thereto, and interest shall accrue as prescribed therein.

4 (j) In the event the board grants the initial request for exemption, the
5 same shall be effective beginning with the date of first exempt use except
6 that, with respect to property the construction of which commenced not to
7 exceed 24 months prior to the date of first exempt use, the same shall be
8 effective beginning with the date of commencement of construction.

9 (k) In conjunction with its authority to grant exemptions, the board
10 shall have the authority to abate all unpaid taxes that have accrued from
11 and since the effective date of the exemption. In the event that taxes have
12 been paid during the period where the subject property has been
13 determined to be exempt, the board shall have the authority to order a
14 refund of taxes for the year immediately preceding the year in which the
15 exemption application is filed in accordance with subsection (a).

16 (l) The provisions of this section shall not apply to: (1) Farm
17 machinery and equipment exempted from ad valorem taxation by K.S.A.
18 79-201j, and amendments thereto; (2) personal property exempted from ad
19 valorem taxation by K.S.A. 79-215, and amendments thereto; (3) wearing
20 apparel, household goods and personal effects exempted from ad valorem
21 taxation by K.S.A. 79-201c, and amendments thereto; (4) livestock; (5) all
22 property exempted from ad valorem taxation by K.S.A. 79-201d, and
23 amendments thereto; (6) merchants' and manufacturers' inventories
24 exempted from ad valorem taxation by K.S.A. 79-201m, and amendments
25 thereto; (7) grain exempted from ad valorem taxation by K.S.A. 79-201n,
26 and amendments thereto; (8) property exempted from ad valorem taxation
27 by K.S.A. 79-201a *Seventeenth*, and amendments thereto, including all
28 property previously acquired by the secretary of transportation or a
29 predecessor in interest, which is used in the administration, construction,
30 maintenance or operation of the state system of highways. The secretary of
31 transportation shall at the time of acquisition of property notify the county
32 appraiser in the county in which the property is located that the acquisition
33 occurred and provide a legal description of the property acquired; (9)
34 property exempted from ad valorem taxation by K.S.A. 79-201a *Ninth*,
35 and amendments thereto, including all property previously acquired by the
36 Kansas turnpike authority which is used in the administration,
37 construction, maintenance or operation of the Kansas turnpike. The Kansas
38 turnpike authority shall at the time of acquisition of property notify the
39 county appraiser in the county in which the property is located that the
40 acquisition occurred and provide a legal description of the property
41 acquired; (10) aquaculture machinery and equipment exempted from ad
42 valorem taxation by K.S.A. 79-201j, and amendments thereto. As used in
43 this section, "aquaculture" has the same meaning ascribed thereto by

1 K.S.A. 47-1901, and amendments thereto; (11) Christmas tree machinery
2 and equipment exempted from ad valorem taxation by K.S.A. 79-201j, and
3 amendments thereto; (12) property used exclusively by the state or any
4 municipality or political subdivision of the state for right-of-way purposes.
5 The state agency or the governing body of the municipality or political
6 subdivision shall at the time of acquisition of property for right-of-way
7 purposes notify the county appraiser in the county in which the property is
8 located that the acquisition occurred and provide a legal description of the
9 property acquired; (13) machinery, equipment, materials and supplies
10 exempted from ad valorem taxation by K.S.A. 79-201w, and amendments
11 thereto; (14) vehicles owned by the state or by any political or taxing
12 subdivision thereof and used exclusively for governmental purposes; (15)
13 property used for residential purposes which is exempted pursuant to
14 K.S.A. 79-201x, and amendments thereto, from the property tax levied
15 pursuant to ~~K.S.A. 2016 Supp. 72-6470~~ *section 14*, and amendments
16 thereto; (16) from and after July 1, 1998, vehicles which are owned by an
17 organization having as one of its purposes the assistance by the provision
18 of transit services to the elderly and to disabled persons and which are
19 exempted pursuant to K.S.A. 79-201 *Ninth*, and amendments thereto; (17)
20 from and after July 1, 1998, motor vehicles exempted from taxation by
21 K.S.A. 79-5107(e), and amendments thereto; (18) commercial and
22 industrial machinery and equipment exempted from property or ad
23 valorem taxation by K.S.A. 2016 Supp. 79-223, and amendments thereto;
24 (19) telecommunications machinery and equipment and railroad
25 machinery and equipment exempted from property or ad valorem taxation
26 by K.S.A. 2016 Supp. 79-224, and amendments thereto; and (20) property
27 exempted from property or ad valorem taxation by K.S.A. 2016 Supp. 79-
28 234, and amendments thereto.

29 (m) The provisions of this section shall apply to property exempt
30 pursuant to the provisions of section 13 of article 11 of the constitution of
31 the state of Kansas.

32 (n) The provisions of subsection (k) as amended by this act shall be
33 applicable to all exemption applications filed in accordance with
34 subsection (a) after December 31, 2001.

35 Sec. 101. K.S.A. 2016 Supp. 79-2001 is hereby amended to read as
36 follows: 79-2001. (a) As soon as the county treasurer receives the tax roll
37 of the county, the treasurer shall enter in a column opposite the description
38 of each tract or parcel of land the amount of unpaid taxes and the date of
39 unredeemed sales, if any, for previous years on such land. The treasurer
40 shall cause a notice to be published in the official county paper once each
41 week for three consecutive weeks, stating in the notice the amount of taxes
42 charged for state, county, township, school, city or other purposes for that
43 year, on each \$1,000 of valuation.

1 (b) Each year after receipt of the tax roll from the county clerk and
2 before December 15, the treasurer shall mail to each taxpayer, as shown by
3 the rolls, a tax statement which indicates the taxing unit, assessed value of
4 real and personal property, the mill levy and tax due. In addition, with
5 respect to land devoted to agricultural use, such statement shall indicate
6 the acreage and description of each parcel of such land. The tax statement
7 shall also indicate separately each parcel of real property which is
8 separately classified for property tax purposes. The county appraiser shall
9 provide the information necessary for the county treasurer to comply with
10 the provisions of this section. The tax statement also may include the
11 intangible tax due the county. All items may be on one statement or may
12 be shown on separate statements and may be on a form prescribed by the
13 county treasurer. The statement shall be mailed to the last known address
14 of the taxpayer or to a designee authorized by the taxpayer to accept the
15 tax statement, if the designee has an interest in receiving the statement.
16 When any statement is returned to the county treasurer for failure to find
17 the addressee, the treasurer shall make a diligent effort to find a
18 forwarding address of the taxpayer and mail the statement to the new
19 address. All tax statements mailed pursuant to this section shall be mailed
20 by first-class mail. The requirement for mailing a tax statement shall
21 extend only to the initial statement required to be mailed in each year and
22 to any follow-up required by this section.

23 (c) For tax year 1998, and all tax years thereafter, after receipt of the
24 tax roll from the county clerk and before December 15, the treasurer shall
25 mail to each taxpayer, as shown by the tax rolls, a tax information form
26 which indicates the taxing unit, assessed value of real property for the
27 current and next preceding taxable year, the mill levy for the current and
28 next preceding taxable year and, in the case of unified school districts, the
29 mill levy required by ~~K.S.A. 2016 Supp. 72-6470~~ *section 14*, and
30 amendments thereto, shall be separately indicated, the tax due and an
31 itemization of each taxing unit's mill levy for the current and next
32 preceding taxable year and the percentage change in the amount of
33 revenue produced therefrom, if any. In addition, with respect to land
34 devoted to agricultural use, such form shall indicate the acreage and
35 description of each parcel of such land. The tax information form shall
36 also indicate separately each parcel of real property which is separately
37 classified for property tax purposes. The county appraiser shall provide the
38 information necessary for the county treasurer to comply with the
39 provisions of this section. The tax information form may be separate from
40 the tax statement or a part of the tax statement. The tax information form
41 shall be in a format prescribed by the director of property valuation. The
42 tax information form shall be mailed to the last known address of the
43 taxpayer. When a tax information form is returned to the county treasurer

1 for failure to find the addressee, the treasurer shall make a diligent effort to
2 find a forwarding address of the taxpayer and mail the tax information
3 form to the new address. All tax information forms mailed pursuant to this
4 section shall be mailed by first class mail.

5 Sec. 102. K.S.A. 2016 Supp. 79-2925b is hereby amended to read as
6 follows: 79-2925b. (a) Without a majority vote so providing, the governing
7 body of any municipality shall not approve any appropriation or budget, as
8 the case requires, which may be funded by revenue produced from
9 property taxes, and which provides for funding with such revenue in an
10 amount exceeding that of the next preceding year, adjusted to reflect
11 changes in the consumer price index for all urban consumers as published
12 by the United States department of labor for the preceding calendar year. If
13 the total tangible property valuation in any municipality increases from the
14 next preceding year due to increases in the assessed valuation of existing
15 tangible property and such increase exceeds changes in the consumer price
16 index, the governing body shall lower the amount of ad valorem tax to be
17 levied to the amount of ad valorem tax levied in the next preceding year,
18 adjusted to reflect changes in the consumer price index. This subsection
19 shall not apply to ad valorem taxes levied under K.S.A. 76-6b01 and 76-
20 6b04 and ~~K.S.A. 2016 Supp. 72-6470 section 14~~, and amendments thereto,
21 and any other ad valorem tax levy which was previously approved by the
22 voters of such municipality. Notwithstanding the requirements of this
23 subsection, nothing herein shall prohibit a municipality from increasing
24 the amount of ad valorem tax to be levied if the municipality approves the
25 proposed increase with a majority vote of the governing body by the
26 adoption of a resolution and publishes its vote to approve the appropriation
27 or budget including the increase as provided in subsection (c).

28 (b) Revenue that, in the current year, is produced and attributable to
29 the taxation of:

30 (1) New improvements to real property;
31 (2) increased personal property valuation;
32 (3) property located within added jurisdictional territory; or
33 (4) property which has changed in use shall not be considered when
34 determining whether revenue produced from property has increased from
35 the next preceding year.

36 (c) In the event the governing body votes to approve any
37 appropriation or budget, as the case requires, which may be funded by
38 revenue produced from property taxes, and which provides for funding
39 with such revenue in an amount exceeding that of the next preceding year
40 as provided in subsection (a), notice of such vote shall be published in the
41 official county newspaper of the county where such municipality is
42 located.

43 (d) The provisions of this section shall be applicable to all fiscal and

1 budget years commencing on and after the effective date of this act.

2 (e) The provisions of this section shall not apply to revenue received
3 from property tax levied for the sole purpose of repayment of the principal
4 of and interest upon bonded indebtedness, temporary notes and no-fund
5 warrants.

6 (f) For purposes of this section:

7 (1) "Municipality" means any political subdivision of the state which
8 levies an ad valorem tax on property and includes, but is not limited to,
9 any township, municipal university, school district, community college,
10 drainage district or other taxing district;

11 (2) "municipality" shall not include:

12 (A) Any such political subdivision or taxing district which receives
13 \$1,000 or less in revenue from property taxes in the current year; or

14 (B) any city or county.

15 Sec. 103. In sections 1 and 2, if any fund or account name described
16 by words and the numerical accounting code that follows such fund or
17 account name do not match, it shall be conclusively presumed that the
18 legislature intended that the fund or account name described by words is
19 the correct fund or account name, and such fund or account name
20 described by words shall control over a contradictory or incorrect
21 numerical accounting code.

22 *{Sec. 104. K.S.A. 2016 Supp. 72-64c01 is hereby amended to read*
23 *as follows: 72-64c01. (a) It is the public policy goal of the state of*
24 *Kansas that at least-65% 75% of the moneys appropriated, distributed or*
25 *otherwise provided by the state to school districts shall be expended in*
26 *the classroom or for instruction.*

27 *(b) All moneys attributable to the increase in the amount of base*
28 *state aid per pupil under the provisions of this act shall be expended in*
29 *the classroom or for instruction.*

30 *(c) The amount of moneys expended per pupil in the classroom or*
31 *for instruction in school year 2005-2006, shall not be less than the*
32 *amount of moneys expended per pupil for such purposes in school year*
33 *2004-2005, plus \$35 per pupil.*

34 *(d) As used in this section, "instruction" means the activities*
35 *dealing directly with the interaction between teachers and students and*
36 *may be provided in a school classroom, in another location such as a*
37 *home or hospital, and in other learning situations such as those*
38 *involving cocurricular activities. Instruction also may be provided*
39 *through the internet, television, radio, computer, multimedia telephone,*
40 *correspondence that is delivered inside or outside the classroom and*
41 *other teacher-student settings or through other approved media.*
42 *Instruction also includes the activities of aides or classroom assistants of*
43 *any type including, but not limited to, clerks, graders and teaching*

1 *machines which assist in the instructional process, the activities of*
2 *instructional support staff and student support staff, the cost of utilities,*
3 *the cost of construction of new classroom facilities and the cost of*
4 *maintenance of classroom facilities.*

5 ***New Sec. 105. The Kansas school equity and enhancement act,***
6 ***sections 3 through 47 and 105, and amendments thereto, shall expire on***
7 ***July 1, 2027.***

8 ***New Sec. 106. On and after July 1, 2027, and every 10 years***
9 ***thereafter, the legislature shall review the act, or any successor school***
10 ***finance act, to ensure that education funding is reasonably calculated to***
11 ***have students meet or exceed the educational goal set forth in K.S.A.***
12 ***2016 Supp. 72-1127(c), and amendments thereto.***

13 ~~Sec. 104.~~ ***{107.}*** K.S.A. 12-17,115 and 72-8803 and K.S.A. 2016
14 Supp. 10-1116a, 12-1677, 12-1770a, 12-1775a, 12-1776a, 46-1133, 72-
15 978, 72-1046b, 72-1398, 72-1414, 72-1923, 72-3712, 72-3715, 72-5333b,
16 72-6482, 72-64b01, ~~*{72-64c01,}*~~ 72-64c03, 72-64c05, 72-6622, 72-6624,
17 72-6625, 72-6757, 72-67,115, 72-7535, 72-8187, 72-8190, 72-8230, 72-
18 8233, 72-8236, 72-8249, 72-8250, 72-8251, 72-8302, 72-8309, 72-8316,
19 72-8415b, 72-8801, 72-8804, 72-8908, 72-9509, 72-9609, 72-99a02, 74-
20 4939a, 74-8925, 74-99b43, 75-2319, 75-2319, as amended by section 46
21 of Senate Substitute for Substitute for House Bill No. 2052, 79-201x, 79-
22 213, 79-2001 and 79-2925b are hereby repealed.

23 ~~Sec. 105.~~ ***{108.}*** On and after July 1, 2018, K.S.A. 2016 Supp. 72-
24 99a02, as amended by section 92 of this act, and 72-99a04 are hereby
25 repealed.

26 ~~Sec. 106.~~ ***{109.}*** This act shall take effect and be in force from and
27 after its publication in the statute book.