

[As Amended by Senate Committee of the Whole]

As Amended by Senate Committee

Session of 2005

SENATE BILL No. 246

By Committee on Ways and Means

2-9

12 AN ACT concerning school districts; relating to school finance; amend-
13 ing K.S.A. 72-979, 72-6410, **72-6412**, 72-6413, 72-6414 and ~~72-6433~~,
14 **72-6433 and 72-6442** and K.S.A. 2004 Supp. 72-978, **72-6407**, 72-
15 6409, 72-6431 and 79-201x and repealing the existing sections.

16

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

18 Section 1. K.S.A. 2004 Supp. 72-978 is hereby amended to read as
19 follows: 72-978. ~~(a) (1) In each school year, in accordance with appropri-~~
20 ~~ations for special education and related services provided under this act,~~
21 ~~each school district which has provided special education and related~~
22 ~~services in compliance with the provisions of this act~~

23 *(a) Each year, the state board of education shall determine the*
24 *amount of state aid for the provision of special education and related*
25 *services each school district shall receive for the ensuing school year. The*
26 *amount of such state aid shall be computed by the state board as provided*
27 *in this section. The state board shall:*

28 *(1) Determine the total amount of general fund and local option bud-*
29 *gets of all school districts;*

30 *(2) subtract from the amount determined in paragraph (1) the total*
31 *amount attributable to assignment of transportation weighting, program*
32 *weighting, special education weighting and at-risk pupil weighting to en-*
33 *rollment of all school districts;*

34 *(3) divide the remainder obtained in paragraph (2) by the total num-*
35 *ber of pupils enrolled in all school districts on September 20;*

36 *(4) determine the total full-time equivalent enrollment of exceptional*
37 *children ~~in~~ **receiving** special education **and related** services provided by*
38 *all school districts;*

39 *(5) multiply the amount of the quotient obtained in paragraph (3) by*
40 *the full-time equivalent enrollment determined in paragraph (4);*

41 *(6) determine the amount of federal funds received by all school dis-*
42 *tricts for the provision of special education services;*

43 *(7) determine the amount of revenue received by all school districts*

1 rendered under contracts with the state institutions for the provisions of
 2 special education services by the state institution;

3 (8) add the amounts determined under paragraphs (6) and (7) to the
 4 amount of the product obtained under paragraph (5);

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

7 (10) subtract the amount of the sum obtained under paragraph (8)
 8 from the amount determined under paragraph (9); and

9 ~~(11)(A) for school year 2005-2006, multiply the remainder obtained~~
 10 ~~under paragraph (10) by 85%;~~

11 ~~—(B) for school year, 2006-2007, multiply the remainder obtained un-~~
 12 ~~der paragraph (10) by 88%; and~~

13 ~~—(C) for school year 2007-2008 and each year thereafter, multiply the~~
 14 ~~remainder obtained under paragraph (10) by 92%.~~

15 **[(11) multiply the remainder obtained under paragraph (10) by**
 16 **85%.]**

17 The computed amount is the amount of state aid for the provision of
 18 special education aid a school district is entitled to receive for the ensuing
 19 school year.

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

21 ~~(A)~~ (1) Reimbursement for actual travel allowances paid to special
 22 teachers at not to exceed the rate specified under K.S.A. 75-3203, and
 23 amendments thereto, for each mile actually traveled during the school
 24 year in connection with duties in providing special education or related
 25 services for exceptional children; such reimbursement shall be computed
 26 by the state board by ascertaining the actual travel allowances paid to
 27 special teachers by the school district for the school year and shall be in
 28 an amount equal to 80% of such actual travel allowances;

29 ~~(B)~~ (2) reimbursement in an amount equal to 80% of the actual travel
 30 expenses incurred for providing transportation for exceptional children to
 31 special education or related services; such reimbursement shall not be
 32 paid if such child has been counted in determining the transportation
 33 weighting of the district under the provisions of the school district finance
 34 and quality performance act;

35 ~~(C)~~ (3) reimbursement in an amount equal to 80% of the actual ex-
 36 penses incurred for the maintenance of an exceptional child at some place
 37 other than the residence of such child for the purpose of providing special
 38 education or related services; such reimbursement shall not exceed \$600
 39 per exceptional child per school year; and

40 ~~(D)~~ (4) except for those school districts entitled to receive reimburse-
 41 ment under subsection ~~(b)~~ or (c) or (d), after subtracting the amounts of
 42 reimbursement under paragraphs ~~(A)~~, ~~(B)~~ and ~~(C)~~ (1), (2) and (3) of this
 43 subsection (a) from the total amount appropriated for special education

1 and related services under this act, an amount which bears the same
2 proportion to the remaining amount appropriated as the number of full-
3 time equivalent special teachers who are qualified to provide special ed-
4 ucation or related services to exceptional children and are employed by
5 the school district for approved special education or related services bears
6 to the total number of such qualified full-time equivalent special teachers
7 employed by all school districts for approved special education or related
8 services.

9 ~~(2)~~ Each special teacher who is qualified to assist in the provision of
10 special education or related services to exceptional children shall be
11 counted as $\frac{2}{5}$ full-time equivalent special teacher who is qualified to pro-
12 vide special education or related services to exceptional children.

13 ~~(b)~~ (c) Each school district which has paid amounts for the provision
14 of special education and related services under an interlocal agreement
15 shall be entitled to receive reimbursement under subsection ~~(a)(1)(D)~~
16 ~~(b)(4)~~. The amount of such reimbursement for the district shall be the
17 amount which bears the same relation to the aggregate amount available
18 for reimbursement for the provision of special education and related serv-
19 ices under the interlocal agreement, as the amount paid by such district
20 in the current school year for provision of such special education and
21 related services bears to the aggregate of all amounts paid by all school
22 districts in the current school year who have entered into such interlocal
23 agreement for provision of such special education and related services.

24 ~~(c)~~ (d) Each contracting school district which has paid amounts for
25 the provision of special education and related services as a member of a
26 cooperative shall be entitled to receive reimbursement under subsection
27 ~~(a)(1)(D)~~ ~~(b)(4)~~. The amount of such reimbursement for the district shall
28 be the amount which bears the same relation to the aggregate amount
29 available for reimbursement for the provision of special education and
30 related services by the cooperative, as the amount paid by such district
31 in the current school year for provision of such special education and
32 related services bears to the aggregate of all amounts paid by all contract-
33 ing school districts in the current school year by such cooperative for
34 provision of such special education and related services.

35 ~~(d)~~ (e) No time spent by a special teacher in connection with duties
36 performed under a contract entered into by the Kansas juvenile correc-
37 tional complex, the Atchison juvenile correctional facility, the Beloit ju-
38 venile correctional facility, the Larned juvenile correctional facility, or the
39 Topeka juvenile correctional facility and a school district for the provision
40 of special education services by such state institution shall be counted in
41 making computations under this section.

42 Sec. 2. K.S.A. 72-979 is hereby amended to read as follows: 72-979.
43 (a) Payments under this act of *state aid for the provision of special edu-*

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

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

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

28 **Sec. 3. K.S.A. 2004 Supp. 72-6407 is hereby amended to read**
29 **as follows: 72-6407. (a) (1) “Pupil” means any person who is reg-**
30 **ularly enrolled in a district and attending kindergarten or any of**
31 **the grades one through 12 maintained by the district or who is reg-**
32 **ularly enrolled in a district and attending kindergarten or any of**
33 **the grades one through 12 in another district in accordance with an**
34 **agreement entered into under authority of K.S.A. 72-8233, and**
35 **amendments thereto, or who is regularly enrolled in a district and**
36 **attending special education services provided for preschool-aged**
37 **exceptional children by the district.**

38 (2) **Except as otherwise provided in paragraph (3) of this sub-**
39 **section, a pupil in attendance full time shall be counted as one pupil.**
40 **A pupil in attendance part time shall be counted as that proportion**
41 **of one pupil (to the nearest $\frac{1}{10}$) that the pupil’s attendance bears to**
42 **full-time attendance. A pupil attending kindergarten shall be**
43 **counted as $\frac{1}{2}$ pupil. A pupil enrolled in and attending an institution**

1 of postsecondary education which is authorized under the laws of
2 this state to award academic degrees shall be counted as one pupil
3 if the pupil's postsecondary education enrollment and attendance
4 together with the pupil's attendance in either of the grades 11 or 12
5 is at least $\frac{5}{6}$ time, otherwise the pupil shall be counted as that pro-
6 portion of one pupil (to the nearest $\frac{1}{10}$) that the total time of the
7 pupil's postsecondary education attendance and attendance in
8 grade 11 or 12, as applicable, bears to full-time attendance. A pupil
9 enrolled in and attending an area vocational school, area voca-
10 tional-technical school or approved vocational education program
11 shall be counted as one pupil if the pupil's vocational education
12 enrollment and attendance together with the pupil's attendance in
13 any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise the pupil
14 shall be counted as that proportion of one pupil (to the nearest $\frac{1}{10}$)
15 that the total time of the pupil's vocational education attendance
16 and attendance in any of grades nine through 12 bears to full-time
17 attendance. A pupil enrolled in a district and attending special ed-
18 ucation and related services, except special education and related
19 services for preschool-aged exceptional children, provided for by
20 the district shall be counted as one pupil. A pupil enrolled in a
21 district and attending special education and related services for pre-
22 school-aged exceptional children provided for by the district shall
23 be counted as $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil enrolled in a
24 district and receiving services under an approved at-risk pupil as-
25 sistance plan maintained by the district shall be counted as $\frac{1}{2}$ pupil.
26 A pupil in the custody of the secretary of social and rehabilitation
27 services and enrolled in unified school district No. 259, Sedgwick
28 county, Kansas, but housed, maintained, and receiving educational
29 services at the Judge James V. Riddel Boys Ranch, shall be counted
30 as two pupils.

31 (3) A pupil residing at the Flint Hills job corps center shall not
32 be counted. A pupil confined in and receiving educational services
33 provided for by a district at a juvenile detention facility shall not
34 be counted. A pupil enrolled in a district but housed, maintained,
35 and receiving educational services at a state institution shall not be
36 counted. A pupil enrolled in a virtual school in a district but who
37 is not a resident of the state of Kansas shall not be counted.

38 (b) "Preschool-aged exceptional children" means exceptional
39 children, except gifted children, who have attained the age of three
40 years but are under the age of eligibility for attendance at
41 kindergarten.

42 (c) "At-risk pupils" means pupils who are eligible for free meals
43 under the national school lunch act and who are enrolled in a dis-

1 *trict which maintains an approved at-risk pupil assistance plan.*

2 (d) *“Preschool-aged at-risk pupil” means an at-risk pupil who*
3 *has attained the age of four years, is under the age of eligibility for*
4 *attendance at kindergarten, and has been selected by the state*
5 *board in accordance with guidelines consonant with guidelines gov-*
6 *erning the selection of pupils for participation in head start pro-*
7 *grams. The state board shall select not more than 5,500 preschool-*
8 *aged at-risk pupils to be counted in any school year.*

9 (e) *“Enrollment” means: (1) For districts scheduling the school*
10 *days or school hours of the school term on a trimestral or quarterly*
11 *basis, the number of pupils regularly enrolled in the district on*
12 *September 20 plus the number of pupils regularly enrolled in the*
13 *district on February 20 less the number of pupils regularly enrolled*
14 *on February 20 who were counted in the enrollment of the district*
15 *on September 20; and for districts not specified in this clause (1),*
16 *the number of pupils regularly enrolled in the district on September*
17 *20; (2) if enrollment in a district in any school year has decreased*
18 *from enrollment in the preceding school year, enrollment of the*
19 *district in the current school year means whichever is the greater*
20 *of (A) enrollment in the preceding school year minus enrollment in*
21 *such school year of preschool-aged at-risk pupils, if any such pupils*
22 *were enrolled, plus enrollment in the current school year of pre-*
23 *school-aged at-risk pupils, if any such pupils are enrolled, or (B)*
24 *the sum of enrollment in the current school year of preschool-aged*
25 *at-risk pupils, if any such pupils are enrolled and the average*
26 *(mean) of the sum of (i) enrollment of the district in the current*
27 *school year minus enrollment in such school year of preschool-aged*
28 *at-risk pupils, if any such pupils are enrolled and (ii) enrollment in*
29 *the preceding school year minus enrollment in such school year of*
30 *preschool-aged at-risk pupils, if any such pupils were enrolled and*
31 *(iii) enrollment in the school year next preceding the preceding*
32 *school year minus enrollment in such school year of preschool-aged*
33 *at-risk pupils, if any such pupils were enrolled; or (3) the number*
34 *of pupils as determined under K.S.A. 72-6447, and amendments*
35 *thereto.*

36 (f) *“Adjusted enrollment” means enrollment adjusted by adding*
37 *at-risk pupil weighting, program weighting, low enrollment weight-*
38 *ing, if any, correlation weighting, if any, school facilities weighting,*
39 *if any, ancillary school facilities weighting, if any, special education*
40 *and related services weighting, and transportation weighting to*
41 *enrollment.*

42 (g) *“At-risk pupil weighting” means an addend component as-*
43 *signed to enrollment of districts on the basis of enrollment of at-risk*

1 *pupils.*

2 (h) “Program weighting” means an addend component assigned
3 to enrollment of districts on the basis of pupil attendance in edu-
4 cational programs which differ in cost from regular educational
5 programs.

6 (i) “Low enrollment weighting” means an addend component
7 assigned to enrollment of districts having under ~~1,725~~ 1,700 enroll-
8 ment on the basis of costs attributable to maintenance of educa-
9 tional programs by such districts in comparison with costs attrib-
10 utable to maintenance of educational programs by districts having
11 ~~1,725~~ 1,700 or over enrollment.

12 (j) “School facilities weighting” means an addend component
13 assigned to enrollment of districts on the basis of costs attributable
14 to commencing operation of new school facilities. School facilities
15 weighting may be assigned to enrollment of a district only if the
16 district has adopted a local option budget and budgeted therein the
17 total amount authorized for the school year. School facilities
18 weighting may be assigned to enrollment of the district only in the
19 school year in which operation of a new school facility is com-
20 menced and in the next succeeding school year.

21 (k) “Transportation weighting” means an addend component
22 assigned to enrollment of districts on the basis of costs attributable
23 to the provision or furnishing of transportation.

24 (l) “Correlation weighting” means an addend component as-
25 signed to enrollment of districts having ~~1,725~~ 1,700 or over enroll-
26 ment on the basis of costs attributable to maintenance of educa-
27 tional programs by such districts as a correlate to low enrollment
28 weighting assigned to enrollment of districts having under ~~1,725~~
29 1,700 enrollment.

30 (m) “Ancillary school facilities weighting” means an addend
31 component assigned to enrollment of districts to which the provi-
32 sions of K.S.A. 72-6441, and amendments thereto, apply on the basis
33 of costs attributable to commencing operation of new school facil-
34 ities. Ancillary school facilities weighting may be assigned to en-
35 rollment of a district only if the district has levied a tax under au-
36 thority of K.S.A. 72-6441, and amendments thereto, and remitted
37 the proceeds from such tax to the state treasurer. Ancillary school
38 facilities weighting is in addition to assignment of school facilities
39 weighting to enrollment of any district eligible for such weighting.

40 (n) “Juvenile detention facility” means: (1) Any secure public
41 or private facility which is used for the lawful custody of accused
42 or adjudicated juvenile offenders and which shall not be a jail;

43 (2) any level VI treatment facility licensed by the Kansas de-

1 *partment of health and environment which is a psychiatric residen-*
 2 *tial treatment facility for individuals under the age of 21 which*
 3 *conforms with the regulations of the centers for medicare/medicaid*
 4 *services and the joint commission on accreditation of health care*
 5 *organizations governing such facilities; and*

6 (3) *the Forbes Juvenile Attention Facility, the Sappa Valley*
 7 *Youth Ranch of Oberlin, Salvation Army/Koch Center Youth Serv-*
 8 *ices, the Clarence M. Kelley Youth Center, the Clarence M. Kelley*
 9 *Transitional Living Center, Trego County Secure Care Center, St.*
 10 *Francis Academy at Atchison, St. Francis Academy at Ellsworth, St.*
 11 *Francis Academy at Salina, St. Francis Center at Salina, King’s*
 12 *Achievement Center, and Liberty Juvenile Services and Treatment.*

13 (o) *“Special education and related services weighting” means*
 14 *an addend component assigned to enrollment of districts on the ba-*
 15 *sis of costs attributable to provision of special education and related*
 16 *services for pupils determined to be exceptional children.*

17 (p) *“Virtual school” means any kindergarten or grades one*
 18 *through 12 course offered for credit that uses distance-learning*
 19 *technologies which predominantly use internet-based methods to*
 20 *deliver instruction and for which the course content is available on*
 21 *an “anytime, anyplace” basis, but the instruction occurs asynchro-*
 22 *nously with the teacher and pupil in separate locations, not neces-*
 23 *sarily located within a local education agency.*

24 Sec. ~~3~~ 4. K.S.A. 2004 Supp. 72-6409 is hereby amended to read as
 25 follows: 72-6409. (a) “General fund” means the fund of a district from
 26 which operating expenses are paid and in which is deposited the proceeds
 27 from the tax levied under K.S.A. 72-6431, and amendments thereto, all
 28 amounts of general state aid under this act, payments under K.S.A. 72-
 29 7105a, and amendments thereto, payments of federal funds made avail-
 30 able under the provisions of title I of public law 874, except amounts
 31 received for assistance in cases of major disaster and amounts received
 32 under the low-rent housing program, and such other moneys as are pro-
 33 vided by law.

34 (b) “Operating expenses” means the total expenditures and lawful
 35 transfers from the general fund of a district during a school year for all
 36 purposes, except expenditures for the purposes specified in K.S.A. 72-
 37 6430, and amendments thereto.

38 (c) “General fund budget” means the amount budgeted for operating
 39 expenses in the general fund of a district.

40 (d) “Budget per pupil” means the general fund budget of a district
 41 divided by the enrollment of the district.

42 (e) “Program weighted fund” means ~~and includes the following funds~~
 43 ~~of a district: Vocational education fund, and~~ *the and includes the fol-*

1 **lowing funds of the district: Vocational education fund and** bilingual
 2 education fund ~~of a district.~~

3 (f) “Categorical fund” means and includes the following funds of a
 4 district: Special education fund, food service fund, driver training fund,
 5 adult education fund, adult supplementary education fund, area voca-
 6 tional school fund, professional development fund, parent education pro-
 7 gram fund, summer program fund, extraordinary school program fund,
 8 and educational excellence grant program fund.

9 Sec. **4 5.** K.S.A. 72-6410 is hereby amended to read as follows: 72-
 10 6410. (a) “State financial aid” means an amount equal to the product
 11 obtained by multiplying base state aid per pupil by the adjusted enroll-
 12 ment of a district.

13 (b) (1) “Base state aid per pupil” means an amount of state financial
 14 aid per pupil. ~~Subject to the other provisions of this subsection, the~~
 15 ~~amount of base state aid per pupil is \$3,890.~~

16 (2) ~~Subject to the provisions of paragraph (3) of this subsection: [~~ **the**
 17 **amount of base state aid per pupil shall be \$4,013 \$3,983.]**

18 ~~(A) For school year 2005-2006, the amount of base state aid per pupil~~
 19 ~~shall be \$4,013.~~

20 ~~(B) For school year 2006-2007, the amount of base state aid per pupil~~
 21 ~~shall be \$4,138.~~

22 ~~(C) For school year 2007-2008 and each school year thereafter, base~~
 23 ~~state aid per pupil shall be \$4,263.~~

24 (3) The amount of base state aid per pupil is subject to reduction
 25 commensurate with any reduction under K.S.A. 75-6704, and amend-
 26 ments thereto, in the amount of the appropriation from the state general
 27 fund for general state aid. If the amount of appropriations for general
 28 state aid is insufficient to pay in full the amount each district is entitled
 29 to receive for any school year, the amount of base state aid per pupil for
 30 such school year is subject to reduction commensurate with the amount
 31 of the insufficiency.

32 (c) “Local effort” means the sum of an amount equal to the proceeds
 33 from the tax levied under authority of K.S.A. 72-6431, and amendments
 34 thereto, and an amount equal to any unexpended and unencumbered
 35 balance remaining in the general fund of the district, except amounts
 36 received by the district and authorized to be expended for the purposes
 37 specified in K.S.A. 72-6430, and amendments thereto, and an amount
 38 equal to any unexpended and unencumbered balances remaining in the
 39 program weighted funds of the district, except any amount in the voca-
 40 tional education fund of the district if the district is operating an area
 41 vocational school, and an amount equal to any remaining proceeds from
 42 taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amend-
 43 ments thereto, prior to the repeal of such statutory sections, and an

1 amount equal to the amount deposited in the general fund in the current
2 school year from amounts received in such year by the district under the
3 provisions of subsection (a) of K.S.A. 72-1046a, and amendments thereto,
4 and an amount equal to the amount deposited in the general fund in the
5 current school year from amounts received in such year by the district
6 pursuant to contracts made and entered into under authority of K.S.A.
7 72-6757, and amendments thereto, and an amount equal to the amount
8 credited to the general fund in the current school year from amounts
9 distributed in such year to the district under the provisions of articles 17
10 and 34 of chapter 12 of Kansas Statutes Annotated and under the pro-
11 visions of articles 42 and 51 of chapter 79 of Kansas Statutes Annotated,
12 and an amount equal to the amount of payments received by the district
13 under the provisions of K.S.A. 72-979, and amendments thereto, and an
14 amount equal to the amount of a grant, if any, received by the district
15 under the provisions of K.S.A. 72-983, and amendments thereto, and an
16 amount equal to 75% of the federal impact aid of the district.

17 (d) “Federal impact aid” means an amount equal to the federally
18 qualified percentage of the amount of moneys a district receives in the
19 current school year under the provisions of title I of public law 874 and
20 congressional appropriations therefor, excluding amounts received for as-
21 sistance in cases of major disaster and amounts received under the low-
22 rent housing program. The amount of federal impact aid defined herein
23 as an amount equal to the federally qualified percentage of the amount
24 of moneys provided for the district under title I of public law 874 shall
25 be determined by the state board in accordance with terms and conditions
26 imposed under the provisions of the public law and rules and regulations
27 thereunder.

28 ~~Sec. 5. K.S.A. 72-6413 is hereby amended to read as follows: 72-~~
29 ~~6413. The program weighting of each district shall be determined by the~~
30 ~~state board as follows:~~

31 ~~—(a) Compute full time *full-time* equivalent enrollment in programs of~~
32 ~~bilingual education, and multiply the computed enrollment by 0.2;~~

33 ~~—(b) compute full time equivalent enrollment in approved vocational~~
34 ~~education programs and multiply the computed enrollment by 0.5;~~

35 ~~—(c) add the products obtained under (a) and (b). The sum is the pro-~~
36 ~~gram weighting of the district.~~

37 ~~—(d) The provisions of this section shall take effect and be in force~~
38 ~~from and after July 1, 1992.~~

39 ~~(b) for school year 2005-2006, multiply the computed enrollment by~~
40 ~~0.3; and~~

41 ~~—(c) for school year 2006-2007 and each school year thereafter, mul-~~
42 ~~tiple the computed enrollment by 0.4. The product is the program weight-~~
43 ~~ing of the district.~~

- 1 *Sec. 6. K.S.A. 72-6412 is hereby amended to read as follows:*
2 *72-6412. The low enrollment weighting of each district with under*
3 ~~1,725~~ *1,700 enrollment shall be determined by the state board as*
4 *follows:*
- 5 *(a) Determine the amount of the median budget per pupil for*
6 *the 1991-92 school year of districts with 75-125 enrollment in such*
7 *school year;*
- 8 *(b) determine the amount of the median budget per pupil for*
9 *the 1991-92 school year of districts with 200-399 enrollment in such*
10 *school year;*
- 11 *(c) determine the amount of the median budget per pupil for the*
12 *1991-92 school year of districts with 1,900 or over enrollment;*
- 13 *(d) prescribe a schedule amount for each of the districts by pre-*
14 *paring a schedule based upon an accepted mathematical formula*
15 *and derived from a linear transition between (1) the median budgets*
16 *per pupil determined under (a) and (b), and (2) the median budgets*
17 *per pupil determined under (b) and (c). The schedule amount for*
18 *districts with 0-99 enrollment is an amount equal to the amount of*
19 *the median budget per pupil determined under (a). The schedule*
20 *amount for districts with 100-299 enrollment is the amount derived*
21 *from the linear transition under (1). The schedule amount for dis-*
22 *tricts with 300-1,899 enrollment is the amount derived from the*
23 *linear transition under (2);*
- 24 *(e) for districts with 0-99 enrollment:*
- 25 *(1) Subtract the amount determined under (c) from the amount*
26 *determined under (a);*
- 27 *(2) divide the remainder obtained under (1) by the amount de-*
28 *termined under (c);*
- 29 *(3) multiply the quotient obtained under (2) by the enrollment*
30 *of the district in the current school year. The product is the low*
31 *enrollment weighting of the district;*
- 32 *(f) for districts with 100-299 enrollment:*
- 33 *(1) Subtract the amount determined under (c) from the schedule*
34 *amount of the district;*
- 35 *(2) divide the remainder obtained under (1) by the amount de-*
36 *termined under (c);*
- 37 *(3) multiply the quotient obtained under (2) by the enrollment*
38 *of the district in the current school year. The product is the low*
39 *enrollment weighting of the district;*
- 40 ~~300-1,724~~ *(g) for districts with 300-1,699 enrollment:*
- 41 *(1) Subtract the amount determined under (c) from the schedule*
42 *amount of the district;*
- 43 *(2) divide the remainder obtained under (1) by the amount de-*

1 *terminated under (c);*
 2 **(3) multiply the quotient obtained under (2) by the enrollment**
 3 **of the district in the current school year. The product is the low**
 4 **enrollment weighting of the district.**
 5 **Sec. 7. K.S.A. 72-6413 is hereby amended to read as follows:**
 6 **72-6413. The program weighting of each district shall be deter-**
 7 **mined by the state board as follows:**
 8 **(a) Compute ~~full-time~~ full-time equivalent enrollment in pro-**
 9 **grams of bilingual education and multiply the computed enrollment**
 10 **by 0.2 [and multiply the computed enrollment by 0.3];**
 11 ~~(1) for school year 2005-2006, multiply the computed enrollment by~~
 12 ~~0.3; and~~
 13 ~~(2) for school year 2006-2007 and each school year thereafter, mul-~~
 14 ~~tiply the computed enrollment by 0.4;~~
 15 **(b) compute full time equivalent enrollment in approved voca-**
 16 **tional education programs and multiply the computed enrollment**
 17 **by 0.5;**
 18 **(c) add the products obtained under (a) and (b). The sum is the**
 19 **program weighting of the district.**
 20 ~~(d) The provisions of this section shall take effect and be in force~~
 21 ~~from and after July 1, 1992.~~
 22 **Sec. 8. K.S.A. 72-6414 is hereby amended to read as follows: 72-**
 23 **6414. (a) The at-risk pupil weighting of each district shall be determined**
 24 **by the state board by multiplying the number of at-risk pupils included**
 25 **in enrollment of the district by .10. The product is the at-risk pupil weight-**
 26 **ing of the district. as follows:**
 27 **(1) Determine the number of at-risk pupils included in enrollment of**
 28 **the district; [and]**
 29 ~~(2) for school year 2005-2006, multiply the number determined under~~
 30 ~~(1) by .15;~~
 31 ~~(3) for school year 2006-2007, multiply the number determined under~~
 32 ~~(1) by .20 and~~
 33 ~~(4) for school year 2007-2008 and each school year thereafter, mul-~~
 34 ~~tiply the number determined under (1) by .25. The product is the at-risk~~
 35 ~~pupil weighting of the district.~~
 36 **[(2) multiply the number determined under (1) by .15. The**
 37 **product is the at-risk pupil weighting of the district.]**
 38 **(b) Except as provided in subsection (d), of the amount a district**
 39 **receives from the at-risk pupil weighting, an amount produced by a pupil**
 40 **weighting of .01 shall be used by the district for achieving mastery of**
 41 **basic reading skills by completion of the third grade in accordance with**
 42 **standards and outcomes of mastery identified by the state board under**
 43 **K.S.A. 72-7534, and amendments thereto.**

1 (c) A district shall include such information in its at-risk pupil assis-
2 tance plan as the state board may require regarding the district's reme-
3 diation strategies and the results thereof in achieving the third grade
4 reading standards and outcomes of mastery identified by the state board.
5 The reporting requirements shall include information documenting re-
6 mediation strategies and improvement made by pupils who performed
7 below the expected standard on the second grade diagnostic reading test
8 prescribed by the state board.

9 (d) A district whose pupils substantially achieve the state board stan-
10 dards and outcomes of mastery of reading skills upon completion of third
11 grade may be released, upon request, by the state board from the require-
12 ments of subsection (b).

13 Sec. 79. K.S.A. 2004 Supp. 72-6431 is hereby amended to read as
14 follows: 72-6431. (a) The board of each district shall levy an ad valorem
15 tax upon the taxable tangible property of the district in the school years
16 specified in subsection (b) for the purpose of:

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

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

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

27 (b) The tax required under subsection (a) shall be levied at a rate of
28 20 mills in the school year ~~2003-2004~~ 2005-2006 and school year ~~2004-~~
29 ~~2005~~ 2006-2007.

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

36 (d) On June 6 of each year, the amount, if any, by which a district's
37 local effort exceeds the amount of the district's state financial aid, as
38 determined by the state board, shall be remitted to the state treasurer.
39 Upon receipt of any such remittance, the state treasurer shall deposit the
40 same in the state treasury to the credit of the state school district finance
41 fund.

42 (e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-
43 1964b, and amendments thereto.

1 Sec. **§ 10.** K.S.A. 72-6433 is hereby amended to read as follows: 72-
2 6433. (a) (1) The board of any district may adopt a local option budget
3 in each school year in an amount not to exceed an amount equal to the
4 district prescribed percentage of the amount of state financial aid deter-
5 mined for the district in the school year. As used in this section, “district
6 prescribed percentage” means:
7 (A) For any district that was authorized to adopt and that adopted a
8 local option budget in the 1996-97 school year and to which the provisions
9 of K.S.A. 72-6444, and amendments thereto, do not apply in the current
10 school year, in the 2001-02 school year and in each school year thereafter,
11 a percentage that is equal to 80% of the percentage specified in the res-
12 olution under which the district was authorized to adopt a local option
13 budget in the 1996-97 school year;
14 (B) for any district that was authorized to adopt and that adopted a
15 local option budget in the 1996-97 school year and to which the provisions
16 of K.S.A. 72-6444, and amendments thereto, apply in the current school
17 year, a percentage in the 2001-02 school year and each school year there-
18 after that is equal to the sum of the percentage of the amount of state
19 financial aid the district was authorized to budget in the preceding school
20 year and the percentage computed for the district by the state board
21 under the provisions of K.S.A. 72-6444, and amendments thereto;
22 (C) for any district that was not authorized to adopt a local option
23 budget in the 1996-97 school year and to which the provisions of K.S.A.
24 72-6444, and amendments thereto, apply in the current school year, a
25 percentage in the 2001-02 school year and each school year thereafter
26 that is equal to the sum of the percentage of the amount of state financial
27 aid the district was authorized to budget in the preceding school year and
28 the percentage computed for the district by the state board under the
29 provisions of K.S.A. 72-6444, and amendments thereto;
30 (D) for any district to which the provisions of K.S.A. 72-6444, and
31 amendments thereto, applied in the 1997-98 school year and to which
32 the provisions of K.S.A. 72-6444, and amendments thereto, do not apply
33 in the current school year because an increase in the amount budgeted
34 by the district in its local option budget as authorized by a resolution
35 adopted under the provisions of subsection (b) causes the actual amount
36 per pupil budgeted by the district in the preceding school year as deter-
37 mined for the district under provision (1) of subsection (a) of K.S.A. 72-
38 6444, and amendments thereto, to equal or exceed the average amount
39 per pupil of general fund budgets and local option budgets computed by
40 the state board under whichever of the provisions (7) through (10) of
41 subsection (a) of K.S.A. 72-6444, and amendments thereto, is applicable
42 to the district’s enrollment group, a percentage that is equal to the per-
43 centage of the amount of state financial aid the district was authorized to

1 budget in the preceding school year if the resolution authorized the dis-
 2 trict to increase its local option budget on a continuous and permanent
 3 basis. If the resolution that authorized the district to increase its local
 4 option budget specified a definite period of time for which the district
 5 would retain its authority to increase the local option budget and such
 6 authority lapses at the conclusion of such period and is not renewed, the
 7 term district prescribed percentage means a percentage that is equal to
 8 the percentage of the amount of state financial aid the district was au-
 9 thorized to budget in the preceding school year less the percentage of
 10 increase that was authorized by the resolution unless the loss of the per-
 11 centage of increase that was authorized by the resolution would cause the
 12 actual amount per pupil budgeted by the district to be less than the av-
 13 erage amount per pupil of general fund budgets and local option budgets
 14 computed by the state board under whichever of the provisions (7)
 15 through (10) of subsection (a) of K.S.A. 72-6444, and amendments
 16 thereto, is applicable to the district's enrollment group, in which case, the
 17 term district prescribed percentage means a percentage that is equal to
 18 the percentage of the amount of state financial aid the district was au-
 19 thorized to budget in the preceding school year less the percentage of
 20 increase that was authorized by the resolution plus a percentage which
 21 shall be computed for the district by the state board in accordance with
 22 the provisions of K.S.A. 72-6444, and amendments thereto, except that,
 23 in making the determination of the actual amount per pupil budgeted by
 24 the district in the preceding school year, the state board shall exclude the
 25 percentage of increase that was authorized by the resolution.

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

30 (B) In lieu of utilizing the authority granted by subpart (A) for adop-
 31 tion of a local option budget, the board of a district may pass a resolution
 32 authorizing adoption of such a budget and publish such resolution once
 33 in a newspaper having general circulation in the district. The resolution
 34 shall be published in substantial compliance with the following form:

35 Unified School District No. _____,
 36 _____ County, Kansas.

37 RESOLUTION

38 Be It Resolved that:

39 The board of education of the above-named school district shall be authorized to adopt
 40 a local option budget in each school year for a period of time not to exceed _____ years
 41 in an amount not to exceed _____% of the amount of state financial aid determined for
 42 the current school year. The local option budget authorized by this resolution may be
 43 adopted, unless a petition in opposition to the same, signed by not less than 5% of the

1 qualified electors of the school district, is filed with the county election officer of the home
 2 county of the school district within 30 days after publication of this resolution. In the event
 3 a petition is filed, the county election officer shall submit the question of whether adoption
 4 of the local option budget shall be authorized to the electors of the school district at an
 5 election called for the purpose or at the next general election, as is specified by the board
 6 of education of the school district.

7 CERTIFICATE

8 This is to certify that the above resolution was duly adopted by the board of education of
 9 Unified School District No. _____, _____ County, Kansas, on the _____ day
 10 of _____, _____.

11 _____
 12 Clerk of the board of education.

13 All of the blanks in the resolution shall be appropriately filled. The
 14 blank preceding the word “years” shall be filled with a specific number,
 15 and the blank preceding the percentage symbol shall be filled with a
 16 specific number. No word shall be inserted in either of the blanks. The
 17 percentage specified in the resolution shall not exceed the district pre-
 18 scribed percentage. The resolution shall be published once in a news-
 19 paper having general circulation in the school district. If no petition as
 20 specified above is filed in accordance with the provisions of the resolution,
 21 the board may adopt a local option budget. If a petition is filed as provided
 22 in the resolution, the board may notify the county election officer of the
 23 date of an election to be held to submit the question of whether adoption
 24 of a local option budget shall be authorized. If the board fails to notify
 25 the county election officer within 30 days after a petition is filed, the
 26 resolution shall be deemed abandoned and no like resolution shall be
 27 adopted by the board within the nine months following publication of the
 28 resolution. If any district is authorized to adopt a local option budget
 29 under this subpart, but the board of such district chooses, in any school
 30 year, not to adopt such a budget or chooses, in any school year, to adopt
 31 such budget in an amount less than the amount of the district prescribed
 32 percentage of the amount of state financial aid in any school year, such
 33 board of education may so choose. If the board of any district refrains
 34 from adopting a local option budget in any one or more school years or
 35 refrains from budgeting the total amount authorized for any one or more
 36 school years, the authority of such district to adopt a local option budget
 37 shall not be extended by such refrainment beyond the period specified
 38 in the resolution authorizing adoption of such budget, nor shall the
 39 amount authorized to be budgeted in any succeeding school year be in-
 40 creased by such refrainment. Whenever an initial resolution has been
 41 adopted under this subpart, and such resolution specified a lesser per-
 42 centage than the district prescribed percentage, the board of the district
 43 may adopt one or more subsequent resolutions under the same procedure

1 as provided for the initial resolution and subject to the same conditions,
2 and shall be authorized to increase the percentage as specified in any
3 such subsequent resolution for the remainder of the period of time spec-
4 ified in the initial resolution. Any percentage specified in a subsequent
5 resolution or in subsequent resolutions shall be limited so that the sum
6 of the percentage authorized in the initial resolution and the percentage
7 authorized in the subsequent resolution or in subsequent resolutions is
8 not in excess of the district prescribed percentage in any school year. The
9 board of any district that has been authorized to adopt a local option
10 budget under this subpart and levied a tax under authority of K.S.A. 72-
11 6435, and amendments thereto, may initiate, at any time after the final
12 levy is certified to the county clerk under any current authorization, pro-
13 cedures to renew its authority to adopt a local option budget in the man-
14 ner specified in this subpart or may utilize the authority granted by sub-
15 part (A). As used in this subpart, the term “authorized to adopt a local
16 option budget” means that a district has adopted a resolution under this
17 subpart, has published the same, and either that the resolution was not
18 protested or that it was protested and an election was held by which the
19 adoption of a local option budget was approved.

20 (3) The provisions of this subsection are subject to the provisions of
21 subsections (b) and (c).

22 (b) The provisions of this subsection (b) shall be subject to the provi-
23 sions of K.S.A. 72-6433a, and amendments thereto.

24 (1) The board of any district that adopts a local option budget under
25 subsection (a) may increase the amount of such budget in each school
26 year in an amount which together with the percentage of the amount of
27 state financial aid budgeted under subsection (a) does not exceed the state
28 prescribed percentage of the amount of state financial aid determined for
29 the district in the school year if the board of the district determines that
30 an increase in such budget would be in the best interests of the district.

31 (2) No district may increase a local option budget under authority of
32 this subsection until: (A) A resolution authorizing such an increase is
33 passed by the board and published once in a newspaper having general
34 circulation in the district; or (B) the question of whether the board shall
35 be authorized to increase the local option budget has been submitted to
36 and approved by the qualified electors of the district at a special election
37 called for the purpose. Any such election shall be noticed, called and held
38 in the manner provided by K.S.A. 10-120, and amendments thereto, for
39 the noticing, calling and holding of elections upon the question of issuing
40 bonds under the general bond law. The notice of such election shall state
41 the purpose for and time of the election, and the ballot shall be designed
42 with the question of whether the board of education of the district shall
43 be continuously and permanently authorized to increase the local option

1 budget of the district in each school year by a percentage which together
2 with the percentage of the amount of state financial aid budgeted under
3 subsection (a) does not exceed the state prescribed percentage in any
4 school year. If a majority of the qualified electors voting at the election
5 approve authorization of the board to increase the local option budget,
6 the board shall have such authority. If a majority of the qualified electors
7 voting at the election are opposed to authorization of the board to increase
8 the local option budget, the board shall not have such authority and no
9 like question shall be submitted to the qualified electors of the district
10 within the nine months following the election.

11 (3) (A) Subject to the provisions of subpart (B), a resolution author-
12 izing an increase in the local option budget of a district shall state that
13 the board of education of the district shall be authorized to increase the
14 local option budget of the district in each school year in an amount not
15 to exceed _____% of the amount of state financial aid determined for
16 the current school year and that the percentage of increase may be re-
17 duced so that the sum of the percentage of the amount of state financial
18 aid budgeted under subsection (a) and the percentage of increase spec-
19 ified in the resolution does not exceed the state prescribed percentage in
20 any school year. The blank preceding the percentage symbol shall be filled
21 with a specific number. No word shall be inserted in the blank. The
22 resolution shall specify a definite period of time for which the board shall
23 be authorized to increase the local option budget and such period of time
24 shall be expressed by the specific number of school years for which the
25 board shall retain its authority to increase the local option budget. No
26 word shall be used to express the number of years for which the board
27 shall be authorized to increase the local option budget.

28 (B) In lieu of the requirements of subpart (A) and at the discretion
29 of the board, a resolution authorizing an increase in the local option
30 budget of a district may state that the board of education of the district
31 shall be continuously and permanently authorized to increase the local
32 option budget of the district in each school year by a percentage which
33 together with the percentage of the amount of state financial aid budgeted
34 under subsection (a) does not exceed the state prescribed percentage in
35 any school year.

36 (4) A resolution authorizing an increase in the local option budget of
37 a district shall state that the amount of the local option budget may be
38 increased as authorized by the resolution unless a petition in opposition
39 to such increase, signed by not less than 5% of the qualified electors of
40 the school district, is filed with the county election officer of the home
41 county of the school district within 30 days after publication. If no petition
42 is filed in accordance with the provisions of the resolution, the board is
43 authorized to increase the local option budget of the district. If a petition

1 is filed as provided in the resolution, the board may notify the county
2 election officer of the date of an election to be held to submit the question
3 of whether the board shall be authorized to increase the local option
4 budget of the district. If the board fails to notify the county election officer
5 within 30 days after a petition is filed, the resolution shall be deemed
6 abandoned and no like resolution shall be adopted by the board within
7 the nine months following publication of the resolution.

8 (5) The requirements of provision (2) do not apply to any district that
9 is continuously and permanently authorized to increase the local option
10 budget of the district. An increase in the amount of a local option budget
11 by such a district shall require a majority vote of the members of the
12 board and shall require no other procedure, authorization or approval.

13 (6) If any district is authorized to increase a local option budget, but
14 the board of such district chooses, in any school year, not to adopt or
15 increase such budget or chooses, in any school year, to adopt or increase
16 such budget in an amount less than the amount authorized, such board
17 of education may so choose. If the board of any district refrains from
18 adopting or increasing a local option budget in any one or more school
19 years or refrains from budgeting the total amount authorized for any one
20 or more school years, the amount authorized to be budgeted in any suc-
21 ceeding school year shall not be increased by such refrainment, nor shall
22 the authority of the district to increase its local option budget be extended
23 by such refrainment beyond the period of time specified in the resolution
24 authorizing an increase in the local option budget if the resolution spec-
25 ified such a period of time.

26 (7) Whenever an initial resolution has been adopted under this sub-
27 section, and such resolution specified a percentage which together with
28 the percentage of the amount of state financial aid budgeted under sub-
29 section (a) is less than the state prescribed percentage, the board of the
30 district may adopt one or more subsequent resolutions under the same
31 procedure as provided for the initial resolution and shall be authorized
32 to increase the percentage as specified in any such subsequent resolution.
33 If the initial resolution specified a definite period of time for which the
34 district is authorized to increase its local option budget, the authority to
35 increase such budget by the percentage specified in any subsequent res-
36 olution shall be limited to the remainder of the period of time specified
37 in the initial resolution. Any percentage specified in a subsequent reso-
38 lution or in subsequent resolutions shall be limited so that the sum of the
39 percentage authorized in the initial resolution and the percentage au-
40 thorized in the subsequent resolution or in subsequent resolutions to-
41 gether with the percentage of the amount of state financial aid budgeted
42 under subsection (a) is not in excess of the state prescribed percentage
43 in any school year.

- 1 (8) (A) Subject to the provisions of subpart (B), the board of any
2 district that has adopted a local option budget under subsection (a), has
3 been authorized to increase such budget under a resolution which spec-
4 ified a definite period of time for retention of such authorization, and has
5 levied a tax under authority of K.S.A. 72-6435, and amendments thereto,
6 may initiate, at any time after the final levy is certified to the county clerk
7 under any current authorization, procedures to renew the authority to
8 increase the local option budget subject to the conditions and in the
9 manner specified in provisions (2) and (3) of this subsection.
- 10 (B) The provisions of subpart (A) do not apply to the board of any
11 district that is continuously and permanently authorized to increase the
12 local option budget of the district.
- 13 (9) As used in this subsection:
- 14 (A) “Authorized to increase a local option budget” means either that
15 a district has held a special election under provision (2)(B) by which au-
16 thority of the board to increase a local option budget was approved, or
17 that a district has adopted a resolution under provision (2) (A), has pub-
18 lished the same, and either that the resolution was not protested or that
19 it was protested and an election was held by which the authority of the
20 board to increase a local option budget was approved.
- 21 (B) “State prescribed percentage” means ~~25%. (i) 27% for school~~
22 ~~year 2005-2006; (ii) 20% for school year 2006-2007; and (iii) 30% for~~
23 ~~school year 2007-2008 and each school year thereafter. [27%.]~~
- 24 (c) To the extent the provisions of the foregoing subsections conflict
25 with this subsection, this subsection shall control. Any district that is au-
26 thorized to adopt a local option budget in the 1997-98 school year under
27 a resolution which authorized the adoption of such budget in accordance
28 with the provisions of this section prior to its amendment by this act may
29 continue to operate under such resolution for the period of time specified
30 in the resolution or may abandon the resolution and operate under the
31 provisions of this section as amended by this act. Any such district shall
32 operate under the provisions of this section as amended by this act after
33 the period of time specified in the resolution has expired.
- 34 (d) (1) There is hereby established in every district that adopts a local
35 option budget a fund which shall be called the supplemental general fund.
36 The fund shall consist of all amounts deposited therein or credited thereto
37 according to law.
- 38 (2) Subject to the limitation imposed under provision (3), amounts in
39 the supplemental general fund may be expended for any purpose for
40 which expenditures from the general fund are authorized or may be trans-
41 ferred to the general fund of the district or to any program weighted fund
42 or categorical fund of the district.
- 43 (3) Amounts in the supplemental general fund may not be expended

1 nor transferred to the general fund of the district for the purpose of
2 making payments under any lease-purchase agreement involving the ac-
3 quisition of land or buildings which is entered into pursuant to the pro-
4 visions of K.S.A. 72-8225, and amendments thereto.

5 (4) Any unexpended and unencumbered cash balance remaining in
6 the supplemental general fund of a district at the conclusion of any school
7 year in which a local option budget is adopted shall be disposed of as
8 provided in this subsection. If the district did not receive supplemental
9 general state aid in the school year and the board of the district deter-
10 mines that it will be necessary to adopt a local option budget in the en-
11 suing school year, the total amount of the cash balance remaining in the
12 supplemental general fund shall be maintained in such fund or trans-
13 ferred to the general fund of the district. If the board of such a district
14 determines that it will not be necessary to adopt a local option budget in
15 the ensuing school year, the total amount of the cash balance remaining
16 in the supplemental general fund shall be transferred to the general fund
17 of the district. If the district received supplemental general state aid in
18 the school year, transferred or expended the entire amount budgeted in
19 the local option budget for the school year, and determines that it will be
20 necessary to adopt a local option budget in the ensuing school year, the
21 total amount of the cash balance remaining in the supplemental general
22 fund shall be maintained in such fund or transferred to the general fund
23 of the district. If such a district determines that it will not be necessary
24 to adopt a local option budget in the ensuing school year, the total amount
25 of the cash balance remaining in the supplemental general fund shall be
26 transferred to the general fund of the district. If the district received
27 supplemental general state aid in the school year, did not transfer or
28 expend the entire amount budgeted in the local option budget for the
29 school year, and determines that it will not be necessary to adopt a local
30 option budget in the ensuing school year, the total amount of the cash
31 balance remaining in the supplemental general fund shall be transferred
32 to the general fund of the district. If the district received supplemental
33 general state aid in the school year, did not transfer or expend the entire
34 amount budgeted in the local option budget for the school year, and
35 determines that it will be necessary to adopt a local option budget in the
36 ensuing school year, the state board shall determine the ratio of the
37 amount of supplemental general state aid received to the amount of the
38 local option budget of the district for the school year and multiply the
39 total amount of the cash balance remaining in the supplemental general
40 fund by such ratio. An amount equal to the amount of the product shall
41 be transferred to the general fund of the district. The amount remaining
42 in the supplemental general fund may be maintained in such fund or
43 transferred to the general fund of the district.

1 **Sec. 11. K.S.A. 72-6442 is hereby amended to read as follows:**
2 **72-6442. The correlation weighting of each district with ~~1,725~~ 1,700**
3 **or over enrollment shall be determined by the state board as fol-**
4 **lows:**

5 **(a) Determine the schedule amount for a district with ~~1,725~~**
6 **1,700 enrollment as derived from the linear transition under (d) of**
7 **K.S.A. 72-6412, and amendments thereto, and subtract the amount**
8 **determined under (c) of K.S.A. 72-6412, and amendments thereto,**
9 **from the schedule amount so determined;**

10 **(b) divide the remainder obtained under (a) by the amount de-**
11 **termined under (c) of K.S.A. 72-6412, and amendments thereto, and**
12 **multiply the quotient by the enrollment of the district in the current**
13 **school year. The product is the correlation weighting of the district.**

14 **Sec. 9 12.** K.S.A. 2004 Supp. 79-201x is hereby amended to read as
15 follows: 79-201x. For taxable years ~~2003 and 2004~~ 2005 and 2006, the
16 following described property, to the extent herein specified, shall be and
17 is hereby exempt from the property tax levied pursuant to the provisions
18 of K.S.A. 72-6431, and amendments thereto: Property used for residential
19 purposes to the extent of \$20,000 of its appraised valuation.

20 **Sec. ~~10~~ 13.** K.S.A. 72-979, 72-6410, **72-6412**, 72-6413, 72-6414 and
21 ~~72-6433~~, **72-6433 and 72-6442** and K.S.A. 2004 Supp. 72-978, **72-6407**,
22 72-6409, 72-6431 and 79-201x are hereby repealed.

23 **Sec. ~~11~~ 14.** This act shall take effect and be in force from and after
24 its publication in the statute book.