

**HOUSE Substitute for Substitute for  
SENATE BILL No. 584**

By House Select Committee on School Finance

4-29

11 ~~AN ACT concerning school districts; relating to school finance; amend-~~  
12 ~~ing K.S.A. 72-6441 and K.S.A. 2005 Supp. 72-6405, 72-6407, 72-6409,~~  
13 ~~72-6410, 72-6412, 72-6413, 72-6414, 72-6414a, 72-6414b, 72-6415b,~~  
14 ~~72-6421, 72-6426, 72-6434, 72-6439, 72-6442b, 72-64c04, 72-8204c,~~  
15 ~~72-8814, 72-9509, 79-2926 and 79-2927a and repealing the existing~~  
16 ~~sections; also repealing K.S.A. 2005 Supp. 75-2320. [AN ACT con-~~  
17 ~~cerning school districts and the powers and duties thereof; re-~~  
18 ~~lating to the state board of education and the powers and duties~~  
19 ~~thereof; relating to school finance; providing for an early high~~  
20 ~~school graduation incentive program; amending [K.S.A. 72-~~  
21 ~~1046b and] K.S.A. 2005 Supp. 46-1131, 72-6405, 72-6407, 72-~~  
22 ~~6409, 72-6410, 72-6412, 72-6414, 72-6414a, 72-6414b, 72-6421,~~  
23 ~~72-6426, 72-6433, 72-6434, [72-6439,] 72-6442b, 72-64c04, 72-~~  
24 ~~8204c, 72-8814, 72-9509, 79-2926 and 79-2927a and repealing~~  
25 ~~the existing sections; also repealing K.S.A. 2005 Supp. 72-6449,~~  
26 ~~72-64b01, 72-64c02 and 75-2320.]~~[AN ACT concerning school  
27 districts; relating to school finance; amending K.S.A. 72-1046b  
28 and 72-6441 and K.S.A. 2005 Supp. 72-6405, 72-6407, 72-6409,  
29 72-6410, 72-6412, 72-6413, 72-6414, 72-6414a, 72-6414b, 72-  
30 6415b, 72-6421, 72-6426, 72-6433, 72-6434, 72-6439, 72-6442b,  
31 72-64c04, 72-8204c, 72-8814, 72-9509, 79-2926 and 79-2927a  
32 and repealing the existing sections; also repealing K.S.A. 2005  
33 Supp. 75-2320.]  
34

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

36 New Section 1. (a) For the purposes of determining the total amount  
37 of state moneys paid to school districts, all moneys appropriated by the  
38 state for the following services, programs or purposes shall be deemed to  
39 be state moneys for educational and support services for school districts:

- 40 ~~— (1) Educable deaf-blind and severely handicapped children's pro-~~  
41 ~~grams aid;~~  
42 ~~— (2) parent education;~~  
43

- 1 ~~—(3) KPERS—employer contributions;~~
- 2 ~~—(4) school district juvenile detention facilities and Flint Hills job corp~~
- 3 ~~center grants;~~
- 4 ~~—(5) school food assistance;~~
- 5 ~~—(6) governor’s teaching excellence scholarships and awards;~~
- 6 ~~—(7) discretionary grants;~~
- 7 ~~—(8) mentor teacher program grants;~~
- 8 ~~—(9) professional development aid;~~
- 9 ~~—(10) teacher service scholarships;~~
- 10 ~~—(11) special education teacher service scholarships;~~
- 11 ~~—(12) ESOL grants awarded pursuant to section 4, and amendments~~
- 12 ~~thereto;~~
- 13 ~~—(13) vocational education grants awarded pursuant to section 5, and~~
- 14 ~~amendments thereto; and~~
- 15 ~~—(14) any other moneys appropriated by the state for distribution to~~
- 16 ~~school districts.~~
- 17 ~~—(b) The provisions of this section shall not apply to federal moneys~~
- 18 ~~appropriated by the state.~~
- 19 ~~—New Sec. 2. Whenever the state board determines that a school has~~
- 20 ~~failed either to meet the accreditation requirements established by rules~~
- 21 ~~and regulations or standards adopted by the state board or provide the~~
- 22 ~~curriculum required by state law, the state board shall so notify the school~~
- 23 ~~district in which the school is located. Such notice shall specify the ac-~~
- 24 ~~creditation requirements that the school has failed to meet and the cur-~~
- 25 ~~riculum that the school has failed to provide. Upon receipt of such notice,~~
- 26 ~~the board of education of such district shall reallocate the resources of~~
- 27 ~~the district to remedy all deficiencies identified by the state board. When~~
- 28 ~~making such reallocation, the board of education shall take into consid-~~
- 29 ~~eration the resource strategies of highly resource-efficient districts as~~
- 30 ~~identified in Phase III of the Kansas Education Resource Management~~
- 31 ~~Study conducted by Standard and Poors [Poor’s] (March 2006);~~
- 32 ~~—New Sec. 3. (a) The density at-risk pupil weighting of each school~~
- 33 ~~district shall be determined by the state board by multiplying the number~~
- 34 ~~of at-risk pupils included in enrollment of the district by .084 in school~~
- 35 ~~year 2006-2007, by .089 in school year 2007-2008 and by .094 in school~~
- 36 ~~year 2008-2009 and each school year thereafter. The product is the den-~~
- 37 ~~sity at-risk pupil weighting of the district.~~
- 38 ~~—(b) As used in this section, “school district” means any school district~~
- 39 ~~which had an enrollment in the preceding school year of (1) at least 50%~~
- 40 ~~at-risk pupils or (2) at least 35.1% at-risk pupils with an enrollment density~~
- 41 ~~of at least 212.1 pupils per square mile.~~
- 42 ~~—(c) Any amount of moneys received by a district from the density at-~~
- 43 ~~risk weighting shall be expended first on at-risk programs for the grade-~~

1 ~~levels of the district which had the lowest proficiency scores on the math-~~  
2 ~~ematics and reading state assessments in the preceding school year.~~  
3 ~~— New Sec. 4. (a) The board of education of any school district may~~  
4 ~~reimburse any teacher employed by the school district for the direct costs~~  
5 ~~incurred by such teacher in attaining full endorsement as an ESOL~~  
6 ~~teacher.~~  
7 ~~— (b) Subject to the limitations of appropriations therefor, each school~~  
8 ~~year any school district which has reimbursed teachers as authorized by~~  
9 ~~subsection (a) is eligible to receive a grant of state moneys in an amount~~  
10 ~~to be determined by the state board.~~  
11 ~~— (c) In order to be eligible for a grant under this section, the board of~~  
12 ~~education of the school district shall submit to the state board an appli-~~  
13 ~~cation for a grant and shall certify the amount expended on such reim-~~  
14 ~~bursements. The application and certification shall be prepared in such~~  
15 ~~form and manner as required by the state board and shall be submitted~~  
16 ~~at a time to be determined and specified by the state board.~~  
17 ~~— (d) Each school district which is awarded a grant under this section~~  
18 ~~shall make such periodic and special reports to the state board as it may~~  
19 ~~request.~~  
20 ~~— (e) All moneys received by a school district under authority of this~~  
21 ~~section shall be deposited in the general fund of the school district and~~  
22 ~~shall be considered reimbursement of the district for the purpose of the~~  
23 ~~school district finance and quality performance act. To the extent that~~  
24 ~~grant moneys have been awarded to the district, the board of education~~  
25 ~~of any district which has been awarded a grant pursuant to this section~~  
26 ~~shall reimburse teachers employed by the school district for the direct~~  
27 ~~costs incurred by such teacher in attaining full endorsement as an ESOL~~  
28 ~~teacher.~~  
29 ~~— (f) The state board shall establish standards and criteria for reviewing,~~  
30 ~~evaluating and approving applications for grants submitted pursuant to~~  
31 ~~this section. All grants shall be awarded by the state board in accordance~~  
32 ~~with the standards and criteria established by the state board. The state~~  
33 ~~board shall approve applications of school districts for grants, determine~~  
34 ~~the amount of grants and be responsible for payment of grants to school~~  
35 ~~districts. When awarding grants pursuant to this section, the state board~~  
36 ~~shall give priority to those districts with the greatest need for teachers~~  
37 ~~with an ESOL endorsement. If the amount of appropriations for the~~  
38 ~~payment of grants under this section is insufficient to pay in full the~~  
39 ~~amount each school district is determined to be eligible to receive for the~~  
40 ~~school year, the state board shall prorate the amount appropriated among~~  
41 ~~all school districts which are eligible to receive grants of state moneys in~~  
42 ~~proportion to the amount each school district is determined to be eligible~~  
43 ~~to receive.~~

1 ~~—(g) Nothing in this section shall be construed as prohibiting districts~~  
2 ~~from reimbursing teachers for such direct costs from other moneys of the~~  
3 ~~district.~~  
4 ~~—(h) As used in this section:~~  
5 ~~(1) “ESOL” means English for speakers of other languages.~~  
6 ~~(2) “Direct costs” means the costs of books, fees, tuition or other~~  
7 ~~charges for courses necessary to attain full endorsement as an ESOL~~  
8 ~~teacher.~~  
9 ~~—New Sec. 5. —(a) Subject to the limitations of appropriations therefor,~~  
10 ~~any school district which desires to establish a vocational education pro-~~  
11 ~~gram may submit an application for a grant of moneys in an amount to~~  
12 ~~be determined by the state board for the purpose of paying the costs of~~  
13 ~~establishing a vocational education program, any operating expenses re-~~  
14 ~~lated thereto and the cost of acquiring equipment therefor.~~  
15 ~~—(b) In order to be eligible for a grant under this section, the board of~~  
16 ~~education of the school district shall submit to the state board an appli-~~  
17 ~~cation for a grant. The application shall be prepared in such form and~~  
18 ~~manner as required by the state board and shall be submitted at a time~~  
19 ~~to be determined and specified by the state board.~~  
20 ~~—(c) The state board shall establish standards and criteria for review-~~  
21 ~~ing, evaluating and approving applications for grants submitted pursuant~~  
22 ~~to this section. All grants shall be awarded by the state board in accord-~~  
23 ~~ance with the standards and criteria established by the state board. The~~  
24 ~~state board shall determine the amount of grants and be responsible for~~  
25 ~~payment of grants to school districts. If the amount of appropriations for~~  
26 ~~the payment of grants under this section is insufficient to pay in full the~~  
27 ~~amount each school district is determined to be eligible to receive for the~~  
28 ~~school year, the state board shall prorate the amount appropriated among~~  
29 ~~all school districts which are eligible to receive grants of state moneys in~~  
30 ~~proportion to the amount each school district is determined to be eligible~~  
31 ~~to receive.~~  
32 ~~—(d) Each school district which is awarded a grant under this section~~  
33 ~~shall make such periodic and special reports of statistical and financial~~  
34 ~~information to the state board as it may request.~~  
35 ~~—New Sec. 6. In order to achieve uniform reporting of expenditures~~  
36 ~~by school districts in school district budgets, districts shall report expend-~~  
37 ~~itures in the manner required by the state board.~~  
38 ~~—New Sec. 7. In order to provide for the regional cost differences~~  
39 ~~among the school districts in the state, the state board shall make rec-~~  
40 ~~ommendations to the governor for adjustments in the amount of state aid~~  
41 ~~paid to districts. In determining any such adjustment, the state board~~  
42 ~~shall use data from: (1) The national center for educational statistics; (2)~~  
43 ~~the cost study analysis of elementary and secondary education in Kansas.~~

1 ~~Estimating the costs of K-12 Education (January 2006) reported by the~~  
2 ~~legislative division of post audit, (3) other studies conducted by the leg-~~  
3 ~~islative division of post audit, (4) studies conducted by the state board, or~~  
4 ~~(5) other sources the state board deems appropriate. The state board shall~~  
5 ~~file such recommendations, if any, as part of the budget estimate required~~  
6 ~~by K.S.A. 75-3717, and amendments thereto.~~  
7 ~~— New Sec. 8. — It is the public policy of the state of Kansas that neither~~  
8 ~~the legislature nor school districts shall be required to pay any costs at-~~  
9 ~~tributable to meeting requirements of federal law or rules and regulations~~  
10 ~~or standards adopted by the state board in conformance with such federal~~  
11 ~~law unless funding to comply with such federal law, rules and regulations~~  
12 ~~or standards is provided by the federal government in an amount deemed~~  
13 ~~adequate by the legislature.~~  
14 ~~— New Sec. 9. — In any civil action in law or equity in which a legislative~~  
15 ~~enactment of this state is alleged to violate the provisions of article 6 of~~  
16 ~~the Kansas constitution, the supreme court shall have appellate jurisdic-~~  
17 ~~tion only.~~  
18 ~~— New Sec. 10. — In any civil action in law or equity in which a legislative~~  
19 ~~enactment is alleged to violate the provisions of article 6 of the Kansas~~  
20 ~~constitution, the district court shall be the exclusive court of original~~  
21 ~~jurisdiction.~~  
22 ~~— New Sec. 11. (a) The nonproficient pupil weighting of each district~~  
23 ~~shall be determined by the state board as follows:~~  
24 ~~— (1) Determine the number of pupils who were not eligible for free~~  
25 ~~meals under the national school lunch act and who took the mathematics~~  
26 ~~or reading state assessments in school year 2004-2005;~~  
27 ~~— (2) determine the number of all pupils who scored below proficiency~~  
28 ~~on either the mathematics or reading state assessments in school year~~  
29 ~~2004-2005;~~  
30 ~~— (3) divide the number determined under paragraph (2) by the num-~~  
31 ~~ber determined under paragraph (1);~~  
32 ~~— (4) subtract the number of pupils who are eligible for free meals~~  
33 ~~under the national school lunch act from the enrollment of the district;~~  
34 ~~— (5) multiply the difference determined under paragraph (4) by the~~  
35 ~~dividend determined under paragraph (3); and~~  
36 ~~— (6) multiply the product determined under paragraph (5) by .029.~~  
37 ~~The product is the nonproficient pupil weighting of the district.~~  
38 ~~— (b) If the number of pupils enrolled in the district who are eligible~~  
39 ~~for free meals under the national school lunch act is greater than the~~  
40 ~~number of at-risk pupils, as defined by the state board, who are enrolled~~  
41 ~~in the district, the state board shall reduce the amount of moneys a district~~  
42 ~~is entitled to receive pursuant to subsection (a) by an amount determined~~  
43 ~~by the state board as follows:~~

1 ~~—(1) Determine the number of pupils enrolled in the district who are~~  
2 ~~eligible for free meals under the national school lunch act;~~  
3 ~~—(2) subtract the number of at-risk pupils, as defined by the state~~  
4 ~~board, who are enrolled in the district from the number determined un-~~  
5 ~~der paragraph (1);~~  
6 ~~—(3) multiply the difference determined under paragraph (2) by .029;~~  
7 ~~—(4) multiply the product determined under paragraph (3) by the~~  
8 ~~amount of base state aid per pupil; and~~  
9 ~~—(5) subtract the product determined under paragraph (4) from the~~  
10 ~~amount of the moneys a district would be entitled to receive pursuant to~~  
11 ~~subsection (a). The remainder is the amount of moneys a district is en-~~  
12 ~~titled to receive pursuant to this section.~~  
13 ~~—(c) The provisions of this section shall expire June 30, 2007.~~  
14 ~~—New Sec. 12. (a) There is hereby established in every district a fund~~  
15 ~~which shall be called the nonproficient pupil education fund, which fund~~  
16 ~~shall consist of all moneys deposited therein or transferred thereto ac-~~  
17 ~~ording to law. The expenses of a district directly attributable to providing~~  
18 ~~assistance or programs to nonproficient pupils shall be paid from the~~  
19 ~~nonproficient pupil education fund.~~  
20 ~~—(b) Any balance remaining in the nonproficient pupil education fund~~  
21 ~~at the end of the budget year shall be carried forward into the nonprof-~~  
22 ~~icient pupil education fund for succeeding budget years. Such fund shall~~  
23 ~~not be subject to the provisions of K.S.A. 79-2025 through 79-2037, and~~  
24 ~~amendments thereto. In preparing the budget of such school district, the~~  
25 ~~amounts credited to and the amount on hand in the nonproficient pupil~~  
26 ~~education fund, and the amount expended therefrom shall be included~~  
27 ~~in the annual budget for the information of the residents of the school~~  
28 ~~district. Interest earned on the investment of moneys in any such fund~~  
29 ~~shall be credited to such fund.~~  
30 ~~—New Sec. 13. (a) School districts may adopt a merit pay system for~~  
31 ~~teachers endorsed to teach mathematics, science or reading who volun-~~  
32 ~~tarily elect to waive the application of K.S.A. 72-5436 through 72-5446,~~  
33 ~~and amendments thereto. The merit pay plan shall be established by the~~  
34 ~~school board and the contents thereof shall be exempt from negotiations~~  
35 ~~pursuant to K.S.A. 72-5413 et seq., and amendments thereto.~~  
36 ~~—(b) Subject to appropriations therefor, the state board of education~~  
37 ~~may provide funds to school districts adopting a merit pay plan pursuant~~  
38 ~~to this section.~~  
39 ~~—(c) The state board may adopt rules and regulations necessary to im-~~  
40 ~~plement the provisions of this section.~~  
41 ~~—New Sec. 14. On or before January 1, 2007, the state board shall~~  
42 ~~design an administration reorganization plan for school districts. On or~~  
43 ~~before the first day of the 2007 legislative session, the state board shall~~

1 ~~submit such plan to the legislature for consideration thereby.~~  
2 ~~— New Sec. 15. (a) As used in this section:~~  
3 ~~(1) “School district” or “district” means a school district which has an~~  
4 ~~extraordinary declining enrollment.~~  
5 ~~(2) “Extraordinary declining enrollment” means an enrollment which~~  
6 ~~has declined during the preceding three school years at a rate of at least~~  
7 ~~5% per year or by at least 50 pupils per year, whichever is greater.~~  
8 ~~(3) “Joint committee” means the joint committee on state building~~  
9 ~~construction.~~  
10 ~~(b) The board of education of any school district shall not authorize~~  
11 ~~the issuance of any bonds for the construction of a new building without~~  
12 ~~having first advised and consulted with the joint committee. Prior to the~~  
13 ~~date of the hearing of the joint committee at which the board is scheduled~~  
14 ~~to appear, the board shall submit any information requested by the joint~~  
15 ~~committee. Following such hearing, the committee shall make a recom-~~  
16 ~~mendation on the advisability of the proposed issuance of bonds. A copy~~  
17 ~~of the committee’s recommendation shall be provided to the school dis-~~  
18 ~~trict and to the state board of education within 15 days of the date of the~~  
19 ~~hearing.~~  
20 ~~(c) If the joint committee recommends against the issuance of any~~  
21 ~~bonds for the construction of a new building and if the district proceeds~~  
22 ~~to issue bonds for such construction, the district shall not be entitled to,~~  
23 ~~and shall not receive, state aid for such bonds under K.S.A. 75-2319, and~~  
24 ~~amendments thereto unless approved by the state board.~~  
25 ~~(d) The provisions of this section shall not apply to any district which~~  
26 ~~is not entitled to state aid under K.S.A. 75-2319, and amendments~~  
27 ~~thereto.~~  
28 ~~— New Sec. 16. The provisions of this act relating to changes which are~~  
29 ~~intended to take effect after school year 2006-2007 shall not be effective~~  
30 ~~until the date of the issuance by the Kansas Supreme Court of the man-~~  
31 ~~date and dismissal of Ryan Montoy, et al. v. State of Kansas, et al., case~~  
32 ~~no. 92,032.~~  
33 ~~— Sec. 17. K.S.A. 2005 Supp. 72-6405 is hereby amended to read as~~  
34 ~~follows: 72-6405. (a) K.S.A. 72-6405 through 72-6440 and, the provisions~~  
35 ~~of chapter 152 and, sections 1 through 18 of chapter 194 of the 2005~~  
36 ~~session laws of Kansas and sections 1 through 16 [17], and amendments~~  
37 ~~thereto, shall be known and may be cited as the school district finance~~  
38 ~~and quality performance act.~~  
39 ~~(b) The provisions of the school district finance and quality perform-~~  
40 ~~ance act are severable. If any provision of that act is held to be invalid or~~  
41 ~~unconstitutional, it shall be presumed conclusively that the legislature~~  
42 ~~would have enacted the remainder of such act without such invalid or~~  
43 ~~unconstitutional provision.~~

1 ~~(b) The provisions of this act shall not be severable. If any provision~~  
2 ~~of this act is held to be invalid or unconstitutional, the entire act shall be~~  
3 ~~null and void.~~  
4 ~~(c) It is the intent of this act to give school districts the greatest flex-~~  
5 ~~ibility possible in the expenditure of moneys received by districts to carry~~  
6 ~~out their duties under section 4 of article 6 of the constitution of the state~~  
7 ~~of Kansas to maintain, develop and operate local public schools and to~~  
8 ~~attain the public policy goal of the legislature to provide an opportunity~~  
9 ~~for all pupils of the state of Kansas to meet standards established by the~~  
10 ~~state board of education. It also is the intent of this act to require greater~~  
11 ~~accountability from school districts in the expenditure of such moneys.~~  
12 ~~—Sec. 18. K.S.A. 2005 Supp. 72-6407 is hereby amended to read as~~  
13 ~~follows: 72-6407. (a) (1) “Pupil” means any person who is regularly en-~~  
14 ~~rolled in a district and attending kindergarten or any of the grades one~~  
15 ~~through 12 maintained by the district or who is regularly enrolled in a~~  
16 ~~district and attending kindergarten or any of the grades one through 12~~  
17 ~~in another district in accordance with an agreement entered into under~~  
18 ~~authority of K.S.A. 72-8233, and amendments thereto, or who is regularly~~  
19 ~~enrolled in a district and attending special education services provided~~  
20 ~~for preschool-aged exceptional children by the district.~~  
21 ~~(2) Except as otherwise provided in paragraph (3) of this subsection,~~  
22 ~~a pupil in attendance full time shall be counted as one pupil. A pupil in~~  
23 ~~attendance part time shall be counted as that proportion of one pupil (to~~  
24 ~~the nearest 1/10) that the pupil’s attendance bears to full-time attendance.~~  
25 ~~A pupil attending kindergarten shall be counted as 1/2 pupil. A pupil en-~~  
26 ~~rolled in and attending an institution of postsecondary education which~~  
27 ~~is authorized under the laws of this state to award academic degrees shall~~  
28 ~~be counted as one pupil if the pupil’s postsecondary education enrollment~~  
29 ~~and attendance together with the pupil’s attendance in either of the~~  
30 ~~grades 11 or 12 is at least 5/6 time, otherwise the pupil shall be counted~~  
31 ~~as that proportion of one pupil (to the nearest 1/10) that the total time of~~  
32 ~~the pupil’s postsecondary education attendance and attendance in grade~~  
33 ~~11 or 12, as applicable, bears to full-time attendance. A pupil enrolled in~~  
34 ~~and attending an area vocational school, area vocational technical school~~  
35 ~~or approved vocational education program shall be counted as one pupil~~  
36 ~~if the pupil’s vocational education enrollment and attendance together~~  
37 ~~with the pupil’s attendance in any of grades nine through 12 is at least 5/6~~  
38 ~~time, otherwise the pupil shall be counted as that proportion of one pupil~~  
39 ~~(to the nearest 1/10) that the total time of the pupil’s vocational education~~  
40 ~~attendance and attendance in any of grades nine through 12 bears to full-~~  
41 ~~time attendance. A pupil enrolled in a district and attending special ed-~~  
42 ~~ucation and related services, except special education and related services~~  
43 ~~for preschool-aged exceptional children, provided for by the district shall~~

1 ~~be counted as one pupil. A pupil enrolled in a district and attending~~  
2 ~~special education and related services for preschool-aged exceptional chil-~~  
3  ~~dren provided for by the district shall be counted as 1/2 pupil. A preschool-~~  
4  ~~aged at-risk pupil enrolled in a district and receiving services under an~~  
5  ~~approved at-risk pupil assistance plan maintained by the district shall be~~  
6  ~~counted as 1/2 pupil. A pupil in the custody of the secretary of social and~~  
7  ~~rehabilitation services and enrolled in unified school district No. 259,~~  
8  ~~Sedgewick county, Kansas, but housed, maintained, and receiving educa-~~  
9  ~~tional services at the Judge James V. Riddell Boys Ranch, shall be counted~~  
10  ~~as two pupils.~~

11 ~~—(3) A pupil residing at the Flint Hills job corps center shall not be~~  
12  ~~counted. A pupil confined in and receiving educational services provided~~  
13  ~~for by a district at a juvenile detention facility shall not be counted. A~~  
14  ~~pupil enrolled in a district but housed, maintained, and receiving edu-~~  
15  ~~cational services at a state institution shall not be counted. A pupil en-~~  
16  ~~rolled in a virtual school in a district but who is not a resident of the state~~  
17  ~~of Kansas shall not be counted.~~

18 ~~—(b) “Preschool-aged exceptional children” means exceptional chil-~~  
19  ~~dren, except gifted children, who have attained the age of three years but~~  
20  ~~are under the age of eligibility for attendance at kindergarten.~~

21 ~~—(c) “At-risk pupils” means pupils who are eligible for free meals un-~~  
22  ~~der the national school lunch act and who are enrolled in a district which~~  
23  ~~maintains an approved at-risk pupil assistance plan.~~

24 ~~—(d) “Preschool-aged at-risk pupil” means an at-risk pupil who has~~  
25  ~~attained the age of four years, is under the age of eligibility for attendance~~  
26  ~~at kindergarten, and has been selected by the state board in accordance~~  
27  ~~with guidelines consonant with guidelines governing the selection of pu-~~  
28  ~~pils for participation in head start programs.~~

29 ~~—(e) “Enrollment” means: (1) (A) Subject to the provisions of para-~~  
30  ~~graph (1)(B), for districts scheduling the school days or school hours of~~  
31  ~~the school term on a trimestral or quarterly basis, the number of pupils~~  
32  ~~regularly enrolled in the district on September 20 plus the number of~~  
33  ~~pupils regularly enrolled in the district on February 20 less the number~~  
34  ~~of pupils regularly enrolled on February 20 who were counted in the~~  
35  ~~enrollment of the district on September 20, and for districts not specified~~  
36  ~~in this paragraph (1), the number of pupils regularly enrolled in the dis-~~  
37  ~~trict on September 20; (B) a pupil who is a foreign exchange student shall~~  
38  ~~not be counted unless such student is regularly enrolled in the district on~~  
39  ~~September 20 and attending kindergarten or any of the grades one~~  
40  ~~through 12 maintained by the district for at least one semester or two~~  
41  ~~quarters or the equivalent thereof;~~

42 ~~—(2) if enrollment in a district in any school year has decreased from~~  
43  ~~enrollment in the preceding school year, enrollment of the district in the~~

1 ~~current school year means whichever is the greater of (A) enrollment in~~  
2 ~~the preceding school year minus enrollment in such school year of pre-~~  
3 ~~school-aged at-risk pupils, if any such pupils were enrolled, plus enroll-~~  
4 ~~ment in the current school year of preschool-aged at-risk pupils, if any~~  
5 ~~such pupils are enrolled, or (B) the sum of enrollment in the current~~  
6 ~~school year of preschool-aged at-risk pupils, if any such pupils are enrolled~~  
7 ~~and the average (mean) of the sum of (i) enrollment of the district in the~~  
8 ~~current school year minus enrollment in such school year of preschool-~~  
9 ~~aged at-risk pupils, if any such pupils are enrolled and (ii) enrollment in~~  
10 ~~the preceding school year minus enrollment in such school year of pre-~~  
11 ~~school-aged at-risk pupils, if any such pupils were enrolled and (iii) en-~~  
12 ~~rollment in the school year next preceding the preceding school year~~  
13 ~~minus enrollment in such school year of preschool-aged at-risk pupils, if~~  
14 ~~any such pupils were enrolled; or~~  
15 ~~(3) the number of pupils as determined under K.S.A. 72-6447 or~~  
16 ~~K.S.A. 2005 Supp. 72-6448, and amendments thereto;~~  
17 ~~(f) “Adjusted enrollment” means enrollment adjusted by adding at-~~  
18 ~~risk pupil weighting, program weighting, low enrollment weighting, if any,~~  
19 ~~correlation *density at-risk weighting, if any, nonproficient pupil weight-*~~  
20 ~~*ing, if any, high enrollment weighting, if any, declining enrollment*~~  
21 ~~*weighting, if any, school facilities weighting, if any, ancillary school facil-*~~  
22 ~~*ities weighting, if any, cost of living weighting, if any, special education*~~  
23 ~~*and related services weighting, and transportation weighting to*~~  
24 ~~*enrollment;*~~  
25 ~~(g) “At-risk pupil weighting” means an addend component assigned~~  
26 ~~to enrollment of districts on the basis of enrollment of at-risk pupils;~~  
27 ~~(h) “Program weighting” means an addend component assigned to~~  
28 ~~enrollment of districts on the basis of pupil attendance in educational~~  
29 ~~programs which differ in cost from regular educational programs;~~  
30 ~~(i) “Low enrollment weighting” means an addend component as-~~  
31 ~~signed to enrollment of districts having under 1,662 enrollment *pursuant*~~  
32 ~~*to K.S.A. 72-6412, and amendments thereto, on the basis of costs attrib-*~~  
33 ~~*utable to maintenance of educational programs by such districts in com-*~~  
34 ~~*parison with costs attributable to maintenance of educational programs*~~  
35 ~~*by districts having 1,662 or over enrollment to which high enrollment*~~  
36 ~~*weighting is assigned pursuant to K.S.A. 2005 Supp. 72-6442b, and*~~  
37 ~~*amendments thereto;*~~  
38 ~~(j) “School facilities weighting” means an addend component as-~~  
39 ~~signed to enrollment of districts on the basis of costs attributable to com-~~  
40 ~~mencing operation of new school facilities;~~  
41 ~~(k) “Transportation weighting” means an addend component as-~~  
42 ~~signed to enrollment of districts on the basis of costs attributable to the~~  
43 ~~provision or furnishing of transportation;~~

- 1 ~~—(l) “Cost of living weighting” means an addend component assigned~~  
2 ~~to enrollment of districts to which the provisions of K.S.A. 2005 Supp.~~  
3 ~~72-6449, and amendments thereto, apply on the basis of costs attributable~~  
4 ~~to the necessity of enhancing salaries of teachers due to the high cost of~~  
5 ~~living in the district.~~
- 6 ~~—(m) “Ancillary school facilities weighting” means an addend compo-~~  
7 ~~nent assigned to enrollment of districts to which the provisions of K.S.A.~~  
8 ~~72-6441, and amendments thereto, apply on the basis of costs attributable~~  
9 ~~to commencing operation of new school facilities. Ancillary school facil-~~  
10 ~~ities weighting may be assigned to enrollment of a district only if the~~  
11 ~~district has levied a tax under authority of K.S.A. 72-6441, and amend-~~  
12 ~~ments thereto, and remitted the proceeds from such tax to the state trea-~~  
13 ~~surer. Ancillary school facilities weighting is in addition to assignment of~~  
14 ~~school facilities weighting to enrollment of any district eligible for such~~  
15 ~~weighting.~~
- 16 ~~—(n) “Juvenile detention facility” means: (1) Any secure public or pri-~~  
17 ~~vate facility which is used for the lawful custody of accused or adjudicated~~  
18 ~~juvenile offenders and which shall not be a jail;~~
- 19 ~~—(2) any level VI treatment facility licensed by the Kansas department~~  
20 ~~of health and environment which is a psychiatric residential treatment~~  
21 ~~facility for individuals under the age of 21 which conforms with the reg-~~  
22 ~~ulations of the centers for medicare/medicaid services and the joint com-~~  
23 ~~mission on accreditation of health care organizations governing such fa-~~  
24 ~~ilities; and~~
- 25 ~~—(3) the Forbes Juvenile Attention Facility, the Sappa Valley Youth~~  
26 ~~Ranch of Oberlin, Salvation Army/Koch Center Youth Services, the Clar-~~  
27 ~~ence M. Kelley Youth Center, the Clarence M. Kelley Transitional Living~~  
28 ~~Center, Trego County Secure Care Center, St. Francis Academy at At-~~  
29 ~~chison, St. Francis Academy at Ellsworth, St. Francis Academy at Salina,~~  
30 ~~St. Francis Center at Salina, King’s Achievement Center, and Liberty~~  
31 ~~Juvenile Services and Treatment.~~
- 32 ~~—(o) “Special education and related services weighting” means an ad-~~  
33 ~~dend component assigned to enrollment of districts on the basis of costs~~  
34 ~~attributable to provision of special education and related services for pu-~~  
35 ~~pils determined to be exceptional children.~~
- 36 ~~—(p) “Virtual school” means any kindergarten or grades one through~~  
37 ~~12 course offered for credit that uses distance learning technologies~~  
38 ~~which predominantly use internet-based methods to deliver instruction~~  
39 ~~and for which the course content is available on an “anytime, anyplace”~~  
40 ~~basis, but the instruction occurs asynchronously with the teacher and~~  
41 ~~pupil in separate locations, not necessarily located within a local education~~  
42 ~~agency.~~
- 43 ~~—(q) “Declining enrollment weighting” means an addend component~~

1 assigned to enrollment of districts to which the provisions of K.S.A. 2005  
2 Supp. 72-6451, and amendments thereto, apply on the basis of reduced  
3 revenues attributable to the declining enrollment of the district.  
4 ~~—(r) “Correlation weighting *High enrollment weighting*” means an ad-~~  
5 ~~ded component assigned to enrollment of districts having 1,662 or over~~  
6 ~~enrollment pursuant to K.S.A. 2005 Supp. 72-6442b, and amendments~~  
7 ~~thereto, on the basis of costs attributable to maintenance of educational~~  
8 ~~programs by such districts as a correlate to low enrollment weighting~~  
9 ~~assigned to enrollment of districts having under 1,662 enrollment pur-~~  
10 ~~suant to K.S.A. 72-6412, and amendments thereto.~~  
11 ~~—(s) “Density at-risk pupil weighting” means an addend component~~  
12 ~~assigned to enrollment of districts to which the provisions of section 2,~~  
13 ~~and amendments thereto, apply.~~  
14 ~~—(t) “Nonproficient pupil” means a pupil who is not eligible for free~~  
15 ~~meals under the national school lunch act and who has scored less than~~  
16 ~~proficient on the mathematics or reading state assessment during the pre-~~  
17 ~~ceding school year [2004-2005] and who is enrolled in a district which~~  
18 ~~maintains an approved proficiency assistance plan.~~  
19 ~~—(u) “Nonproficient pupil weighting” means an addend component~~  
20 ~~assigned to enrollment of districts on the basis of enrollment of nonprof-~~  
21 ~~icient pupils pursuant to section 11, and amendments thereto.~~  
22 ~~—Sec. 10. K.S.A. 2005 Supp. 72-6400 is hereby amended to read as~~  
23 ~~follows: 72-6400. (a) “General fund” means the fund of a district from~~  
24 ~~which operating expenses are paid and in which is deposited the proceeds~~  
25 ~~from the tax levied under K.S.A. 72-6431, and amendments thereto, all~~  
26 ~~amounts of general state aid under this act, payments under K.S.A. 72-~~  
27 ~~7105a, and amendments thereto, payments of federal funds made avail-~~  
28 ~~able under the provisions of title I of public law 874, except amounts~~  
29 ~~received for assistance in cases of major disaster and amounts received~~  
30 ~~under the low-rent housing program, and such other moneys as are pro-~~  
31 ~~vided by law.~~  
32 ~~—(b) “Operating expenses” means the total expenditures and lawful~~  
33 ~~transfers from the general fund of a district during a school year for all~~  
34 ~~purposes, except expenditures for the purposes specified in K.S.A. 72-~~  
35 ~~6430, and amendments thereto.~~  
36 ~~—(c) “General fund budget” means the amount budgeted for operating~~  
37 ~~expenses in the general fund of a district.~~  
38 ~~—(d) “Budget per pupil” means the general fund budget of a district~~  
39 ~~divided by the enrollment of the district.~~  
40 ~~—(e) “Program weighted fund” means and includes the following funds~~  
41 ~~of a district: Vocational education fund, *preschool-aged at-risk [educa-*~~  
42 ~~*tion] fund, nonproficient pupil education fund* and bilingual education~~  
43 ~~fund.~~

1 ~~—(f) “Categorical fund” means and includes the following funds of a~~  
2 ~~district: special education fund, food service fund, driver training fund,~~  
3 ~~adult education fund, adult supplementary education fund, area voca-~~  
4 ~~tional school fund, professional development fund, parent education pro-~~  
5 ~~gram fund, summer program fund, extraordinary school program fund,~~  
6 ~~and educational excellence grant program fund.~~  
7 ~~—Sec. 20. —K.S.A. 2005 Supp. 72-6410 is hereby amended to read as~~  
8 ~~follows: 72-6410. (a) “State financial aid” means an amount equal to the~~  
9 ~~product obtained by multiplying base state aid per pupil by the adjusted~~  
10 ~~enrollment of a district.~~  
11 ~~—(b) “Base state aid per pupil” means an amount of state financial aid~~  
12 ~~per pupil. Subject to the other provisions of this subsection, the amount~~  
13 ~~of base state aid per pupil is \$4,257 *\$4,302 in school year 2006-2007,*~~  
14 ~~*\$4,347 in school year 2007-2008 and \$4,392 in school year 2008-2009*~~  
15 ~~*and each school year thereafter.* The amount of base state aid per pupil~~  
16 ~~is subject to reduction commensurate with any reduction under K.S.A.~~  
17 ~~75-6704, and amendments thereto, in the amount of the appropriation~~  
18 ~~from the state general fund for general state aid. If the amount of appro-~~  
19 ~~priations for general state aid is insufficient to pay in full the amount each~~  
20 ~~district is entitled to receive for any school year, the amount of base state~~  
21 ~~aid per pupil for such school year is subject to reduction commensurate~~  
22 ~~with the amount of the insufficiency.~~  
23 ~~—(c) “Local effort” means the sum of an amount equal to the proceeds~~  
24 ~~from the tax levied under authority of K.S.A. 72-6431, and amendments~~  
25 ~~thereto, and an amount equal to any unexpended and unencumbered~~  
26 ~~balance remaining in the general fund of the district, except amounts~~  
27 ~~received by the district and authorized to be expended for the purposes~~  
28 ~~specified in K.S.A. 72-6430, and amendments thereto, and an amount~~  
29 ~~equal to any unexpended and unencumbered balances remaining in the~~  
30 ~~program weighted funds of the district, except any amount in the voca-~~  
31 ~~tional education fund of the district if the district is operating an area~~  
32 ~~vocational school, and an amount equal to any remaining proceeds from~~  
33 ~~taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amend-~~  
34 ~~ments thereto, prior to the repeal of such statutory sections, and an~~  
35 ~~amount equal to the amount deposited in the general fund in the current~~  
36 ~~school year from amounts received in such year by the district under the~~  
37 ~~provisions of subsection (a) of K.S.A. 72-1046a, and amendments thereto,~~  
38 ~~and an amount equal to the amount deposited in the general fund in the~~  
39 ~~current school year from amounts received in such year by the district~~  
40 ~~pursuant to contracts made and entered into under authority of K.S.A.~~  
41 ~~72-6757, and amendments thereto, and an amount equal to the amount~~  
42 ~~credited to the general fund in the current school year from amounts~~  
43 ~~distributed in such year to the district under the provisions of articles 17~~

1 ~~and 34 of chapter 12 of Kansas Statutes Annotated and under the pro-~~  
2 ~~visions of articles 42 and 51 of chapter 79 of Kansas Statutes Annotated,~~  
3 ~~and an amount equal to the amount of payments received by the district~~  
4 ~~under the provisions of K.S.A. 72-979, and amendments thereto, and an~~  
5 ~~amount equal to the amount of a grant, if any, received by the district~~  
6 ~~under the provisions of K.S.A. 72-983, and amendments thereto, and an~~  
7 ~~amount equal to 70% of the federal impact aid of the district.~~  
8 ~~—(d) “Federal impact aid” means an amount equal to the federally~~  
9 ~~qualified percentage of the amount of moneys a district receives in the~~  
10 ~~current school year under the provisions of title I of public law 874 and~~  
11 ~~congressional appropriations therefor, excluding amounts received for as-~~  
12 ~~sistance in cases of major disaster and amounts received under the low-~~  
13 ~~rent housing program. The amount of federal impact aid defined herein~~  
14 ~~as an amount equal to the federally qualified percentage of the amount~~  
15 ~~of moneys provided for the district under title I of public law 874 shall~~  
16 ~~be determined by the state board in accordance with terms and conditions~~  
17 ~~imposed under the provisions of the public law and rules and regulations~~  
18 ~~thereunder.~~  
19 ~~—Sec. 21. K.S.A. 2005 Supp. 72-6412 is hereby amended to read as~~  
20 ~~follows: 72-6412. (a) A *The* low enrollment weighting factor shall be as-~~  
21 ~~signed to each school district *determined by the state board as provided*~~  
22 ~~by this section.~~  
23 ~~—(b) For districts with enrollment of 1,662 *1,632* or more in school~~  
24 ~~year 2006-2007, *1,602* or more in school year 2007-2008 and *1,572* or~~  
25 ~~more in school year 2008-2009 and each school year thereafter, the low~~  
26 ~~enrollment weighting factor shall be 0.~~  
27 ~~—(c) For districts with enrollment of less than 100, the low enrollment~~  
28 ~~weighting factor shall be equal to the low enrollment weighting factor of~~  
29 ~~a district with enrollment of 100.~~  
30 ~~—(d) For districts with enrollment of less than 1,662 *1,632* in school~~  
31 ~~year 2006-2007, *less than 1,602* in school year 2007-2008 and *less than*~~  
32 ~~*1,572* in school year 2008-2009 and each school year thereafter and more~~  
33 ~~than 99, the low enrollment weighting factor shall be determined by the~~  
34 ~~state board as follows:~~  
35 ~~—(1) Determine the low enrollment weighting factor for such districts~~  
36 ~~for school year 2004-2005;~~  
37 ~~—(2) multiply the low enrollment weighting factor of each district de-~~  
38 ~~termined under paragraph (1) by 3,863;~~  
39 ~~—(3) add 3,863 to the product obtained under paragraph (2);~~  
40 ~~—(4) divide the product obtained under paragraph (3) by 4,107; and~~  
41 ~~—(5) subtract 1 from the product obtained under paragraph (4). The~~  
42 ~~difference shall be the low enrollment weighting factor for school year~~  
43 ~~2005-2006 and each school year thereafter *of the district*.~~

1 ~~—Sec. 22. K.S.A. 2005 Supp. 72-6413 is hereby amended to read as~~  
2 ~~follows: 72-6413. (a) The program weighting of each district shall be de-~~  
3 ~~termined by the state board as follows:~~  
4 ~~—(a) (1) Compute full time equivalent enrollment in programs of bilin-~~  
5 ~~gual education and multiply the computed enrollment by .395;~~  
6 ~~—(b) (2) compute full time equivalent enrollment in approved voca-~~  
7 ~~tional education programs and multiply the computed enrollment by 0.5~~  
8 ~~.62;~~  
9 ~~—(c) (3) add the products obtained under (a) and (b) (1) and (2). The~~  
10 ~~sum is the program weighting of the district.~~  
11 ~~—(b) A school district may expend amounts received from the bilingual~~  
12 ~~weighting to pay the cost of providing at-risk, preschool-aged at-risk and~~  
13 ~~vocational education programs and services.~~  
14 ~~—(c) A school district may expend amounts received from the vocational~~  
15 ~~education weighting to pay the cost of providing at-risk, preschool-aged~~  
16 ~~at-risk and bilingual education programs and services.~~  
17 ~~—Sec. 23. K.S.A. 2005 Supp. 72-6414 is hereby amended to read as~~  
18 ~~follows: 72-6414. (a) The at-risk pupil weighting of each district shall be~~  
19 ~~determined by the state board by multiplying the number of at-risk pupils~~  
20 ~~included in enrollment of the district by .193 .263 for school year 2006-~~  
21 ~~2007, by .308 for school year 2007-2008 and by .353 for school year 2008-~~  
22 ~~2009 and each school year thereafter. The product is the at-risk pupil~~  
23 ~~weighting of the district.~~  
24 ~~—(b) Except as provided in subsection (d), of the amount a district~~  
25 ~~receives from the at-risk pupil weighting, an amount produced by a pupil~~  
26 ~~weighting of .01 shall be used by the district for achieving mastery of~~  
27 ~~basic reading skills by completion of the third grade in accordance with~~  
28 ~~standards and outcomes of mastery identified by the state board under~~  
29 ~~K.S.A. 72-7534, and amendments thereto.~~  
30 ~~—(c) A district shall include such information in its at-risk pupil assis-~~  
31 ~~tance plan as the state board may require regarding the district's reme-~~  
32 ~~diation strategies and the results thereof in achieving the third grade~~  
33 ~~reading standards and outcomes of mastery identified by the state board.~~  
34 ~~The reporting requirements shall include information documenting re-~~  
35 ~~mediation strategies and improvement made by pupils who performed~~  
36 ~~below the expected standard on the second grade diagnostic reading test~~  
37 ~~prescribed by the state board.~~  
38 ~~—(d) A district whose pupils substantially achieve the state board stan-~~  
39 ~~dards and outcomes of mastery of reading skills upon completion of third~~  
40 ~~grade may be released, upon request, by the state board from the require-~~  
41 ~~ments of subsection (b).~~  
42 ~~—(e) (1) A district may expend amounts received from the at-risk pupil~~  
43 ~~weighting to pay for the cost of providing full-day kindergarten to any~~

1 ~~pupil enrolled in the district and attending full-day kindergarten whether~~  
2 ~~or not such pupil is an at-risk pupil.~~  
3 ~~—(2) Nothing in this subsection shall be construed as requiring school~~  
4 ~~districts to provide full-day kindergarten nor as requiring any pupil to~~  
5 ~~attend full-day kindergarten.~~  
6 ~~—[(f) A school district may expend amounts received from the at-~~  
7 ~~risk weighting to pay the cost of providing preschool-aged at-risk,~~  
8 ~~bilingual and vocational education programs and services.]~~  
9 ~~—Sec. 24. K.S.A. 2005 Supp. 72-6414a is hereby amended to read as~~  
10 ~~follows: 72-6414a. (a) There is hereby established in every district a fund~~  
11 ~~which shall be called the at-risk education fund, which fund shall consist~~  
12 ~~of all moneys deposited therein or transferred thereto according to law.~~  
13 ~~Notwithstanding any other provision of law, all moneys received by the~~  
14 ~~district from whatever source for at-risk assistance plans or programs shall~~  
15 ~~be credited to the at-risk education fund established by this section. The~~  
16 ~~expenses of a district directly attributable to providing at-risk assistance~~  
17 ~~or programs shall be paid from the at-risk education fund.~~  
18 ~~—(b) Any balance remaining in the at-risk education fund at the end~~  
19 ~~of the budget year shall be carried forward into the at-risk education fund~~  
20 ~~for succeeding budget years. Such fund shall not be subject to the pro-~~  
21 ~~visions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In~~  
22 ~~preparing the budget of such school district, the amounts credited to and~~  
23 ~~the amount on hand in the at-risk education fund, and the amount ex-~~  
24 ~~pende d therefrom shall be included in the annual budget for the infor-~~  
25 ~~mation of the residents of the school district. Interest earned on the in-~~  
26 ~~vestment of moneys in any such fund shall be credited to that fund.~~  
27 ~~—(c) Each year the board of education of each school district shall pre-~~  
28 ~~pare and submit to the state board a report on the at-risk program or~~  
29 ~~assistance provided by the district. Such report shall include information~~  
30 ~~specifying the number of pupils who were served or provided assistance,~~  
31 ~~the type of service provided, the research upon which the district relied~~  
32 ~~in determining that a need for service or assistance existed, the results of~~  
33 ~~providing such service or assistance and any other information required~~  
34 ~~by the state board.~~  
35 ~~—(d) In order to achieve uniform reporting of the number of at-risk~~  
36 ~~pupils provided service or assistance by school districts in at-risk pro-~~  
37 ~~grams, districts shall report the number of at-risk pupils served or assisted~~  
38 ~~in the manner required by the state board.~~  
39 ~~—Sec. 25. K.S.A. 2005 Supp. 72-6414b is hereby amended to read as~~  
40 ~~follows: 72-6414b. (a) There is hereby established in every district a fund~~  
41 ~~which shall be called the preschool-aged at-risk education fund, which~~  
42 ~~fund shall consist of all moneys deposited therein or transferred thereto~~  
43 ~~according to law. Notwithstanding any other provision of law, all moneys~~

1 received by the district from whatever source for preschool-aged at-risk  
2 assistance plans or programs shall be credited to the preschool-aged at-  
3 risk education fund established by this section. The expenses of a district  
4 directly attributable to providing preschool-aged at-risk assistance or pro-  
5 grams shall be paid from the preschool-aged at-risk education fund.  
6 ~~(b) A school district may expend amounts received from the pre-~~  
7 ~~school-aged at-risk weighting to pay the cost of providing at-risk, bilingual~~  
8 ~~and vocational education programs and services.~~  
9 ~~(b) (c) Any balance remaining in the preschool-aged at-risk education~~  
10 ~~fund at the end of the budget year shall be carried forward into the~~  
11 ~~preschool-aged at-risk education fund for succeeding budget years. Such~~  
12 ~~fund shall not be subject to the provisions of K.S.A. 79-2025 through 79-~~  
13 ~~2037, and amendments thereto. In preparing the budget of such school~~  
14 ~~district, the amounts credited to and the amount on hand in the pre-~~  
15 ~~school-aged at-risk education fund, and the amount expended therefrom~~  
16 ~~shall be included in the annual budget for the information of the residents~~  
17 ~~of the school district. Interest earned on the investment of moneys in any~~  
18 ~~such fund shall be credited to that fund.~~  
19 ~~(d) Each year the board of education of each school district shall~~  
20 ~~prepare and submit to the state board a report on the preschool-aged at-~~  
21 ~~risk program or assistance provided by the district. Such report shall~~  
22 ~~include information specifying the number of pupils who were served or~~  
23 ~~provided assistance, the type of service provided, the research upon which~~  
24 ~~the district relied in determining that a need for service or assistance~~  
25 ~~existed, the results of providing such service or assistance and any other~~  
26 ~~information required by the state board.~~  
27 ~~—Sec. 26. K.S.A. 2005 Supp. 72-6415b is hereby amended to read as~~  
28 ~~follows: 72-6415b. (a) Except as provided by subsection (b), school facil-~~  
29 ~~ities weighting may be assigned to enrollment of a district only if the~~  
30 ~~district has adopted a local option budget in an amount equal to the state~~  
31 ~~prescribed percentage for the school year. School facilities weighting may~~  
32 ~~be assigned to enrollment of the district only in the school year in which~~  
33 ~~operation of a new school facility is commenced and in the next succeed-~~  
34 ~~ing school year.~~  
35 ~~(b) School facilities weighting may be assigned to the enrollment of~~  
36 ~~a district which adopted a local option budget in an amount which is not~~  
37 ~~less than 25%, if the issuance of bonds to finance such facilities has been~~  
38 ~~approved at an election held on or before June 30, 2005 2006.~~  
39 ~~—Sec. 27. K.S.A. 2005 Supp. 72-6421 is hereby amended to read as~~  
40 ~~follows: 72-6421. (a) There is hereby established in every district a fund~~  
41 ~~which shall be called the vocational education fund. All moneys received~~  
42 ~~by a district for any course or program authorized and approved under~~  
43 ~~the provisions of article 44 of chapter 72 of Kansas Statutes Annotated,~~

1 ~~except for courses and programs conducted in an area vocational school,~~  
2 ~~shall be credited to the vocational education fund. All moneys received~~  
3 ~~by the district from tuition, fees or charges or from any other source for~~  
4 ~~vocational education courses or programs, except for courses and pro-~~  
5 ~~grams conducted in an area vocational school, shall be credited to the~~  
6 ~~vocational education fund. The expenses of a district directly attributable~~  
7 ~~to vocational education *Only those expenses of a district directly attrib-*~~  
8 ~~*utable to vocational education courses offered at grade levels 10, 11 or 12*~~  
9 ~~*for which the course content is comparable to the course content of vo-*~~  
10 ~~*cational educational courses offered at an area vocational-technical*~~  
11 ~~*school, technical college or other postsecondary educational institution as*~~  
12 ~~*defined by K.S.A. 74-3201b, and amendments thereto, shall be paid from*~~  
13 ~~*the vocational education fund. Nothing in this section shall be construed*~~  
14 ~~*as prohibiting a district from paying from the vocational education fund*~~  
15 ~~*the expenses attributable to vocational courses for any pupil who is in*~~  
16 ~~*grade level nine if such course meets the requirements of this section.*~~  
17 ~~—(b)—Obligations of a district pursuant to lawful agreements made under~~  
18 ~~K.S.A. 72-4421, and amendments thereto, shall be paid from the~~  
19 ~~vocational education fund established by this section. If any such agree-~~  
20 ~~ment expresses an obligation of a district in terms of a mill levy, such~~  
21 ~~obligation shall be construed to mean an amount equal to that which~~  
22 ~~would be produced by the levy.~~  
23 ~~—(c)—Any balance remaining in the vocational education fund at the~~  
24 ~~end of the budget year shall be carried forward into the vocational edu-~~  
25 ~~cation fund for succeeding budget years. Such fund shall not be subject~~  
26 ~~to the provisions of K.S.A. 79-2925 through 79-2937, and amendments~~  
27 ~~thereto. In preparing the budget of such school district, the amounts~~  
28 ~~credited to and the amount on hand in the vocational education fund,~~  
29 ~~and the amount expended therefrom shall be included in the annual~~  
30 ~~budget for the information of the residents of the school district. Interest~~  
31 ~~earned on the investment of moneys in any such fund shall be credited~~  
32 ~~to that fund.~~  
33 ~~—(d)—Each year the board of education of each school district shall~~  
34 ~~prepare and submit to the state board a report on the vocational education~~  
35 ~~program and courses provided by the district. Such report shall include~~  
36 ~~information specifying the number of pupils who were enrolled in the~~  
37 ~~vocational education program and in each vocational education course~~  
38 ~~offered by the district, an itemization of the cost of each vocational edu-~~  
39 ~~cation course provided by the district, the research upon which the district~~  
40 ~~relied in determining that a need for the course or program existed, the~~  
41 ~~results of providing such course or program and any other information~~  
42 ~~required by the state board.~~  
43 ~~—Sec. 28. K.S.A. 2005 Supp. 72-6426 is hereby amended to read as~~

1 follows: ~~72-6426. (a) There is hereby established in every district a fund~~  
2 ~~which shall be called the contingency reserve fund. Such fund shall consist~~  
3 ~~of all moneys deposited therein or transferred thereto according to law.~~  
4 ~~The fund shall be maintained for payment of expenses of a district attrib-~~  
5 ~~utable to financial contingencies as determined by the board. Except as~~  
6 ~~otherwise provided in subsection (b), at no time in any school year shall~~  
7 ~~the amount maintained in the fund exceed an amount equal to 4% of the~~  
8 ~~general fund budget of the district for the school year.~~  
9 ~~—(b) (1) In any school year, if the amount in the contingency reserve~~  
10 ~~fund of a district is in excess of the amount authorized under subsection~~  
11 ~~(a) to be maintained in the fund, and if such excess amount is the result~~  
12 ~~of a reduction in the general fund budget of the district for the school~~  
13 ~~year because of a decrease in enrollment, the district may maintain the~~  
14 ~~excess amount in the fund until depletion of such excess amount by ex-~~  
15 ~~penditure from the fund for the purposes thereof.~~  
16 ~~—(2) Except as provided in paragraph (1) of this subsection, at no time~~  
17 ~~in school year 2005-2006 2006-2007, shall the amount maintained in the~~  
18 ~~fund exceed an amount equal to 6% of the general fund budget of the~~  
19 ~~district for such school year.~~  
20 ~~—Sec. 29. K.S.A. 2005 Supp. 72-6434 is hereby amended to read as~~  
21 ~~follows: 72-6434. (a) In each school year, each district that has adopted a~~  
22 ~~local option budget is eligible for entitlement to an amount of supple-~~  
23 ~~mental general state aid. Entitlement of a district to supplemental general~~  
24 ~~state aid shall be determined by the state board as provided in this sub-~~  
25 ~~section. The state board shall:~~  
26 ~~—(1) Determine the amount of the assessed valuation per pupil in the~~  
27 ~~preceding school year of each district in the state;~~  
28 ~~—(2) rank the districts from low to high on the basis of the amounts of~~  
29 ~~assessed valuation per pupil determined under (1);~~  
30 ~~—(3) identify the amount of the assessed valuation per pupil located at~~  
31 ~~the 81.2 percentile of the amounts ranked under (2);~~  
32 ~~—(4) divide the assessed valuation per pupil of the district in the pre-~~  
33 ~~ceding school year by the amount identified under (3);~~  
34 ~~—(5) subtract the ratio obtained under (4) from 1.0. If the resulting~~  
35 ~~ratio equals or exceeds 1.0, the eligibility of the district for entitlement~~  
36 ~~to supplemental general state aid shall lapse. If the resulting ratio is less~~  
37 ~~than 1.0, the district is entitled to receive supplemental general state aid~~  
38 ~~in an amount which shall be determined by the state board by multiplying~~  
39 ~~the amount of the local option budget of the district by such ratio. The~~  
40 ~~product is the amount of supplemental general state aid the district is~~  
41 ~~entitled to receive for the school year.~~  
42 ~~—(b) If the amount of appropriations for supplemental general state~~  
43 ~~aid is less than the amount each district is entitled to receive for the school~~

1 ~~year, the state board shall prorate the amount appropriated among the~~  
2 ~~districts in proportion to the amount each district is entitled to receive.~~  
3 ~~—(c) The state board shall prescribe the dates upon which the distri-~~  
4 ~~bution of payments of supplemental general state aid to school districts~~  
5 ~~shall be due. Payments of supplemental general state aid shall be distrib-~~  
6 ~~uted to districts on the dates prescribed by the state board. The state~~  
7 ~~board shall certify to the director of accounts and reports the amount due~~  
8 ~~each district, and the director of accounts and reports shall draw a warrant~~  
9 ~~on the state treasurer payable to the treasurer of the district. Upon receipt~~  
10 ~~of the warrant, the treasurer of the district shall credit the amount thereof~~  
11 ~~to the supplemental general fund of the district to be used for the pur-~~  
12 ~~poses of such fund.~~  
13 ~~—(d) If any amount of supplemental general state aid that is due to be~~  
14 ~~paid during the month of June of a school year pursuant to the other~~  
15 ~~provisions of this section is not paid on or before June 30 of such school~~  
16 ~~year, then such payment shall be paid on or after the ensuing July 1, as~~  
17 ~~soon as moneys are available therefor. Any payment of supplemental gen-~~  
18 ~~eral state aid that is due to be paid during the month of June of a school~~  
19 ~~year and that is paid to school districts on or after the ensuing July 1 shall~~  
20 ~~be recorded and accounted for by school districts as a receipt for the~~  
21 ~~school year ending on the preceding June 30.~~  
22 ~~—(e) Amounts received as supplemental general state aid shall be used~~  
23 ~~to meet the requirements under the school performance accreditation sys-~~  
24 ~~tem adopted by the state board, to provide programs and services required~~  
25 ~~by law and to improve student performance.~~  
26 ~~—(f) For the purposes of determining the total amount of state moneys~~  
27 ~~paid to school districts, all moneys appropriated as supplemental general~~  
28 ~~state aid shall be deemed to be state moneys for educational and support~~  
29 ~~services for school districts.~~  
30 ~~—Sec. 30. K.S.A. 2005 Supp. 72-6439 is hereby amended to read as~~  
31 ~~follows: 72-6439. (a) In order to accomplish the mission for Kansas ed-~~  
32 ~~ucation, the state board of education shall design and adopt a school~~  
33 ~~performance accreditation system based upon improvement in perform-~~  
34 ~~ance that reflects high academic standards and is measurable.~~  
35 ~~—(b) The state board of education shall provide for assessments in the~~  
36 ~~core academic areas of mathematics, science, reading, writing, and social~~  
37 ~~studies, and shall establish curriculum standards for such core academic~~  
38 ~~areas. The assessments shall be administered at three grade levels, as~~  
39 ~~determined by the state board *The state board shall establish curriculum*~~  
40 ~~*standards which reflect high academic standards for the core academic*~~  
41 ~~*areas of mathematics, science, reading, writing and social studies. The*~~  
42 ~~*curriculum standards shall be equal to the best standards and shall be*~~  
43 ~~*reviewed at least every three seven years.* The state board shall ensure~~

1 compatibility between the statewide assessments and the curriculum stan-  
2 dards. Nothing in this subsection shall be construed in any manner so as  
3 to impinge upon any district's authority to determine its own curriculum.  
4 ~~—(c) The state board shall provide for statewide assessments in the core~~  
5 ~~academic areas of mathematics, science, reading, writing and social stud-~~  
6 ~~ies. The board shall ensure compatibility between the statewide assess-~~  
7 ~~ments and the curriculum standards established pursuant to subsection~~  
8 ~~(b). Such assessments shall be administered at three grade levels, as de-~~  
9 ~~termined by the board. The state board of education shall determine~~  
10 ~~performance levels on the statewide assessments, the achievement of~~  
11 ~~which represents excellence *high academic standards* in the academic~~  
12 ~~area at the grade level to which the assessment applies. The state board~~  
13 ~~should specify the measure of excellence *high academic standards* both~~  
14 ~~for individual performance and school performance on the assessments.~~  
15 ~~—(d) Each school in every district shall establish a school site council~~  
16 ~~composed of the principal and representatives of teachers and other~~  
17 ~~school personnel, parents of pupils attending the school, the business~~  
18 ~~community, and other community groups. School site councils shall be~~  
19 ~~responsible for providing advice and counsel in evaluating state, school~~  
20 ~~district, and school site performance goals and objectives and in deter-~~  
21 ~~mining the methods that should be employed at the school site to meet~~  
22 ~~these goals and objectives. Site councils may make recommendations and~~  
23 ~~proposals to the school board regarding budgetary items and school dis-~~  
24 ~~trict matters, including but not limited to, identifying and implementing~~  
25 ~~the best practices for developing efficient and effective administrative and~~  
26 ~~management functions. Site councils also may help school boards analyze~~  
27 ~~the unique environment of schools, enhance the efficiency and maximize~~  
28 ~~limited resources, including outsourcing arrangements and cooperative~~  
29 ~~opportunities as a means to address limited budgets.~~  
30 ~~—Sec. 31. K.S.A. 72-6441 is hereby amended to read as follows: 72-~~  
31 ~~6441. (a) (1) The board of any district to which the provisions of this~~  
32 ~~subsection apply may levy an ad valorem tax on the taxable tangible prop-~~  
33 ~~erty of the district each year for a period of time not to exceed two years~~  
34 ~~in an amount not to exceed the amount authorized by the state board of~~  
35 ~~tax appeals under this subsection for the purpose of financing the costs~~  
36 ~~incurred by the state that are directly attributable to assignment of an-~~  
37 ~~eillary school facilities weighting to enrollment of the district. The state~~  
38 ~~board of tax appeals may authorize the district to make a levy which will~~  
39 ~~produce an amount that is not greater than the difference between the~~  
40 ~~amount of costs directly attributable to commencing operation of one or~~  
41 ~~more new school facilities and the amount that is financed from any other~~  
42 ~~source provided by law for such purpose, including any amount attrib-~~  
43 ~~utable to assignment of school facilities weighting to enrollment of the~~

1 ~~district for each school year in which the district is eligible for such~~  
2 ~~weighting. If the district is not eligible, or will be ineligible, for school~~  
3 ~~facilities weighting in any one or more years during the two-year period~~  
4 ~~for which the district is authorized to levy a tax under this subsection, the~~  
5 ~~state board of tax appeals may authorize the district to make a levy, in~~  
6 ~~such year or years of ineligibility, which will produce an amount that is~~  
7 ~~not greater than the actual amount of costs attributable to commencing~~  
8 ~~operation of the facility or facilities.~~  
9 ~~—(2) The state board of tax appeals shall certify to the state board of~~  
10 ~~education the amount authorized to be produced by the levy of a tax~~  
11 ~~under subsection (a).~~  
12 ~~—(3) The state board of tax appeals may adopt rules and regulations~~  
13 ~~necessary to properly effectuate the provisions of this subsection, includ-~~  
14 ~~ing rules and regulations relating to the evidence required in support of~~  
15 ~~a district's claim that the costs attributable to commencing operation of~~  
16 ~~one or more new school facilities are in excess of the amount that is~~  
17 ~~financed from any other source provided by law for such purpose.~~  
18 ~~—(4) The provisions of this subsection apply to any district that (A)~~  
19 ~~commenced operation of one or more new school facilities in the school~~  
20 ~~year preceding the current school year or has commenced or will com-~~  
21 ~~mence operation of one or more new school facilities in the current school~~  
22 ~~year or any or all of the foregoing, and; (B) is authorized to adopt and~~  
23 ~~has adopted a local option budget in an amount equal to the state pre-~~  
24 ~~scribed percentage of the amount of state financial aid determined for~~  
25 ~~the district in the current school year, which is at least equal to that~~  
26 ~~amount required to qualify for school facilities weighting under K.S.A.~~  
27 ~~2005 Supp. 72-6415b, and amendments thereto; and (C) is experiencing~~  
28 ~~extraordinary enrollment growth as determined by the state board of~~  
29 ~~education.~~  
30 ~~—(b) The board of any district that has levied an ad valorem tax on the~~  
31 ~~taxable tangible property of the district each year for a period of two years~~  
32 ~~under authority of subsection (a) may continue to levy such tax under~~  
33 ~~authority of this subsection each year for an additional period of time not~~  
34 ~~to exceed three years in an amount not to exceed the amount computed~~  
35 ~~by the state board of education as provided in this subsection if the board~~  
36 ~~of the district determines that the costs attributable to commencing op-~~  
37 ~~eration of one or more new school facilities are significantly greater than~~  
38 ~~the costs attributable to the operation of other school facilities in the~~  
39 ~~district. The tax authorized under this subsection may be levied at a rate~~  
40 ~~which will produce an amount that is not greater than the amount com-~~  
41 ~~puted by the state board of education as provided in this subsection. In~~  
42 ~~computing such amount, the state board shall (1) determine the amount~~  
43 ~~produced by the tax levied by the district under authority of subsection~~

1 ~~(a) in the second year for which such tax was levied and add to such~~  
2 ~~amount the amount of general state aid directly attributable to school~~  
3 ~~facilities weighting that was received by the district in the same year, and~~  
4 ~~(2) compute 75% of the amount of the sum obtained under (1), which~~  
5 ~~computed amount is the amount the district may levy in the first year of~~  
6 ~~the three-year period for which the district may levy a tax under authority~~  
7 ~~of this subsection, and (3) compute 50% of the amount of the sum ob-~~  
8 ~~tained under (1), which computed amount is the amount the district may~~  
9 ~~levy in the second year of the three-year period for which the district may~~  
10 ~~levy a tax under authority of this subsection, and (4) compute 25% of the~~  
11 ~~amount of the sum obtained under (1), which computed amount is the~~  
12 ~~amount the district may levy in the third year of the three-year period for~~  
13 ~~which the district may levy a tax under authority of this subsection.~~

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

20 ~~—Sec. 32.—K.S.A. 2005 Supp. 72-6442b is hereby amended to read as~~  
21 ~~follows: 72-6442b. The correlation *high enrollment* weighting of each dis-~~  
22 ~~trict with 1,662 1,632 or over enrollment in school year 2006-2007, 1,602~~  
23 ~~or over enrollment in school year 2007-2008 and 1,572 or over enrollment~~  
24 ~~in school year 2008-2009 and each school year thereafter shall be deter-~~  
25 ~~mined by the state board as follows:~~

26 ~~—(a)—Determine the schedule amount for a district with 1,662 1,632~~  
27 ~~enrollment in school year 2006-2007, 1,602 enrollment in school year~~  
28 ~~2007-2008 and 1,572 enrollment in school year 2008-2009 and each school~~  
29 ~~year thereafter as derived from the linear transition under (d) of K.S.A.~~  
30 ~~72-6412, and amendments thereto, and subtract the amount determined~~  
31 ~~under (c) of K.S.A. 72-6412, and amendments thereto, from the schedule~~  
32 ~~amount so determined.~~

33 ~~—(b)—divide the remainder obtained under (a) by the amount deter-~~  
34 ~~mined under (c) of K.S.A. 72-6412, and amendments thereto, and mul-~~  
35 ~~tiply the quotient by the enrollment of the district in the current school~~  
36 ~~year. The product is the correlation *high enrollment* weighting of the~~  
37 ~~district.~~

38 ~~—Sec. 33.—K.S.A. 2005 Supp. 72-64c04 is hereby amended to read as~~  
39 ~~follows: 72-64c04. (a) For school year 2007-2008, and for each school~~  
40 ~~year thereafter, the total amount of state aid, except for state aid for~~  
41 ~~special education and related services, shall be increased by not less than~~  
42 ~~a percentage equal to the percentage increase in the CPI (urban) during~~  
43 ~~the preceding fiscal year as certified to the commissioner of education by~~

1 ~~the director of the budget and the director of the legislative research~~  
2 ~~department on August 15 of each year. Such state aid shall be distributed~~  
3 ~~and adjusted for weighted enrollment changes in the manner provided~~  
4 ~~by law. If there is a percentage decrease or no change in the CPI (urban)~~  
5 ~~during the preceding fiscal year, the amount of state aid, excluding state~~  
6 ~~aid for special education and related services, shall be no less than the~~  
7 ~~amount of such aid in the preceding fiscal year.~~  
8 ~~—(b) The increases in the amount of state aid attributable to the new~~  
9 ~~weightings created by this act, the increases in the existing weightings and~~  
10 ~~the increases in the amount of base state aid per pupil shall be deemed to~~  
11 ~~satisfy the requirements of subsection (a) for school years 2007-2008 and~~  
12 ~~2008-2009.~~  
13 ~~—(b) (c) The provisions of this section shall expire on June 30, 2010.~~  
14 ~~—Sec. 34. K.S.A. 2005 Supp. 72-8204c is hereby amended to read as~~  
15 ~~follows: 72-8204c. (a) Each year the board of education of a school district~~  
16 ~~shall prepare a budget and a summary of the proposed budget. Such~~  
17 ~~budget *conduct a needs-assessment of each attendance center in the dis-*~~  
18 ~~*trict. The needs-assessment shall be prepared in the manner and on forms*~~  
19 ~~*prescribed by the state board. Based upon such needs-assessment, the*~~  
20 ~~*board shall prepare a budget for each attendance center and the school*~~  
21 ~~*district. The board also shall prepare a summary of the budget for the*~~  
22 ~~*school district. The budgets and summary shall be in the form prescribed*~~  
23 ~~*by the director pursuant to K.S.A. 79-2926, and amendments thereto.*~~  
24 ~~—(b) The budget *budgets* and the summary of the proposed budget~~  
25 ~~shall be on file at the administrative offices of the school district. Copies~~  
26 ~~of such budget *budgets* and summary shall be available upon request.~~  
27 ~~—(c) The notice required to be published by K.S.A. 79-2929, and~~  
28 ~~amendments thereto, shall include a statement that the budget *budgets*~~  
29 ~~and the summary of the proposed budget is on file at the administrative~~  
30 ~~offices of the district and that copies of such budget *budgets* and summary~~  
31 ~~are available upon request.~~  
32 ~~—Sec. 35. K.S.A. 2005 Supp. 72-8814 is hereby amended to read as~~  
33 ~~follows: 72-8814. (a) There is hereby established in the state treasury the~~  
34 ~~school district capital-outlay state aid fund. Such fund shall consist of all~~  
35 ~~amounts transferred thereto under the provisions of subsection (c).~~  
36 ~~—(b) In each school year, each school district which levies a tax pur-~~  
37 ~~suant to K.S.A. 72-8801 et seq., and amendments thereto, shall be entitled~~  
38 ~~to receive payment from the school district *for capital-outlay state aid*~~  
39 ~~fund in an amount determined by the state board of education as provided~~  
40 ~~in this subsection. The state board of education shall:~~  
41 ~~—(1) Determine the amount of the assessed valuation per pupil (AVPP)~~  
42 ~~of each school district in the state and round such amount to the nearest~~  
43 ~~\$1,000. The rounded amount is the AVPP of a school district for the~~

1 ~~purposes of this section;~~  
2 ~~—(2)— determine the median AVPP of all school districts;~~  
3 ~~—(3)— prepare a schedule of dollar amounts using the amount of the~~  
4 ~~median AVPP of all school districts as the point of beginning. The sched-~~  
5 ~~ule of dollar amounts shall range upward in equal \$1,000 intervals from~~  
6 ~~the point of beginning to and including an amount that is equal to the~~  
7 ~~amount of the AVPP of the school district with the highest AVPP of all~~  
8 ~~school districts and shall range downward in equal \$1,000 intervals from~~  
9 ~~the point of beginning to and including an amount that is equal to the~~  
10 ~~amount of the AVPP of the school district with the lowest AVPP of all~~  
11 ~~school districts;~~  
12 ~~—(4)— determine a state aid percentage factor for each school district by~~  
13 ~~assigning a state aid computation percentage to the amount of the median~~  
14 ~~AVPP shown on the schedule, decreasing the state aid computation per-~~  
15 ~~centage assigned to the amount of the median AVPP by one percentage~~  
16 ~~point for each \$1,000 interval above the amount of the median AVPP,~~  
17 ~~and increasing the state aid computation percentage assigned to the~~  
18 ~~amount of the median AVPP by one percentage point for each \$1,000~~  
19 ~~interval below the amount of the median AVPP. The state aid percentage~~  
20 ~~factor of a school district is the percentage assigned to the schedule~~  
21 ~~amount that is equal to the amount of the AVPP of the school district,~~  
22 ~~except that the state aid percentage factor of a school district shall not~~  
23 ~~exceed 100%. The state aid computation percentage is 25%;~~  
24 ~~—(5)— determine the amount levied by each school district pursuant to~~  
25 ~~K.S.A. 72-8801 et seq., and amendments thereto;~~  
26 ~~—(6)— multiply the amount computed under (5), but not to exceed 8~~  
27 ~~mills, by the applicable state aid percentage factor. The product is the~~  
28 ~~amount of payment the school district is entitled to receive from the~~  
29 ~~school district for capital outlay state aid fund in the school year.~~  
30 ~~—(c) (b) The state board shall certify to the director of accounts and~~  
31 ~~reports the entitlements of school districts determined under the provi-~~  
32 ~~sions of subsection (b), and an amount equal thereto shall be transferred~~  
33 ~~by the director from the state general fund to the school district (a) for~~  
34 ~~payment of capital outlay state aid fund for distribution to school districts~~  
35 ~~in accordance with the provisions of appropriation acts;~~  
36 ~~—(d) (c) Payments from the school district for capital outlay state aid~~  
37 ~~fund shall be distributed to school districts at times determined by the~~  
38 ~~state board of education. The state board of education shall certify to the~~  
39 ~~director of accounts and reports the amount due each school district en-~~  
40 ~~titled to payment from the fund of capital outlay state aid, and the di-~~  
41 ~~rector of accounts and reports shall draw a warrant on the state treasurer~~  
42 ~~payable to the treasurer of the school district. Upon receipt of the warrant,~~  
43 ~~the treasurer of the school district shall credit the amount thereof to the~~

1 ~~capital outlay fund of the school district to be used for the purposes of~~  
2 ~~such fund.~~  
3 ~~—Sec. 36. K.S.A. 2005 Supp. 72-9509 is hereby amended to read as~~  
4 ~~follows: 72-9509. (a) There is hereby established in every school district~~  
5 ~~a fund which shall be called the “bilingual education fund,” which fund~~  
6 ~~shall consist of all moneys deposited therein or transferred thereto ac-~~  
7 ~~ording to law. Notwithstanding any other provision of law, all moneys~~  
8 ~~received by the school district from whatever source for bilingual edu-~~  
9 ~~cation programs established under this act shall be credited to the fund~~  
10 ~~established by this section. The expenses of a district directly attributable~~  
11 ~~to such bilingual education programs shall be paid from the bilingual~~  
12 ~~education fund.~~  
13 ~~—(b) Any balance remaining in the bilingual education fund at the end~~  
14 ~~of the budget year shall be carried forward into the bilingual education~~  
15 ~~fund for succeeding budget years. Such fund shall not be subject to the~~  
16 ~~provisions of K.S.A. 70-2025 through 70-2037, and amendments thereto.~~  
17 ~~In preparing the budget of such school district, the amounts credited to~~  
18 ~~and the amount on hand in the bilingual education fund, and the amount~~  
19 ~~expended therefrom shall be included in the annual budget for the in-~~  
20 ~~formation of the residents of the school district. Interest earned on the~~  
21 ~~investment of moneys in any such fund shall be credited to that fund.~~  
22 ~~—(c) Each year the board of education of each school district shall pre-~~  
23 ~~pare and submit to the state board a report on the bilingual education~~  
24 ~~program and assistance provided by the district. Such report shall include~~  
25 ~~information specifying the number of pupils who were served or provided~~  
26 ~~assistance, the type of service provided, the research upon which the dis-~~  
27 ~~trict relied in determining that a need for service or assistance existed,~~  
28 ~~the results of providing such service or assistance and any other infor-~~  
29 ~~mation required by the state board.~~  
30 ~~—Sec. 37. K.S.A. 2005 Supp. 70-2026 is hereby amended to read as~~  
31 ~~follows: 70-2026. (a) Subject to the provisions of subsection (b), the di-~~  
32 ~~rector of accounts and reports shall prepare and prescribe forms for the~~  
33 ~~annual budgets of all taxing subdivisions or municipalities of the state.~~  
34 ~~Such forms shall show the information required by this act necessary and~~  
35 ~~proper to disclose complete information as to the financial condition of~~  
36 ~~such taxing subdivision or municipality, and the receipts and expenditures~~  
37 ~~thereof, both past and anticipated.~~  
38 ~~—(b) (1) From and after July 1, 2004 and Based upon recommenda-~~  
39 ~~tions by the state department of education, the director shall prepare and~~  
40 ~~prescribe forms for the annual budget and a summary of the proposed~~  
41 ~~budget of school districts. The state department of education shall make~~  
42 ~~such recommendations after considering taking into consideration the~~  
43 ~~best practices and standards established by the government finance of-~~

1 ~~fi~~ ~~cers association and the association of school business officials and rec-~~  
2 ~~ommendations of the legislative division of post audit.~~  
3 ~~—(2) (A) The school district budget form shall include a separate table~~  
4 ~~outlining the aggregate amount of expenditures for salaries and wages for~~  
5 ~~the following categories:~~  
6 ~~—(i) Certified and noncertified administrators;~~  
7 ~~—(ii) persons employed full time as teachers;~~  
8 ~~—(iii) other certified employees who are not employed full time as~~  
9 ~~teachers;~~  
10 ~~—(iv) classified employees;~~  
11 ~~—(v) other positions designated by the state department of education;~~  
12 ~~and~~  
13 ~~—(vi) substitutes and other temporary employees.~~  
14 ~~—(B) The school district budget form shall show the number of full-~~  
15 ~~time employee positions specified in paragraph (A) of this subsection and~~  
16 ~~the average salaries or wages for such positions.~~  
17 ~~—(C) The school district budget form shall show any other information~~  
18 ~~recommended by the state department of education.~~  
19 ~~—(3) The summary of the proposed budget form shall include:~~  
20 ~~—(A) An overview of the proposed budget of the school district and the~~  
21 ~~budgetary process;~~  
22 ~~—(B) a summary of the changes in the proposed budget from the pre-~~  
23 ~~vious budget year;~~  
24 ~~—(C) a summary of the estimated expenditures to be made and reve-~~  
25 ~~nu~~ ~~es to be received in the ensuing budget year and the sources of such~~  
26 ~~revenue;~~  
27 ~~—(D) the internet website address for school building report cards~~  
28 ~~compiled by the state department of education; and~~  
29 ~~—(E) any other information specified by the state department of~~  
30 ~~education.~~  
31 ~~—(4) Nothing in this subsection (b) shall be construed as limiting the~~  
32 ~~authority of school districts to develop and provide material or informa-~~  
33 ~~tion in addition to that required by the state department of education.~~  
34 ~~—(5) The state department of education shall provide technical advice~~  
35 ~~and assistance to school districts to insure compliance with the provisions~~  
36 ~~of this section.~~  
37 ~~—(c) All such budget and tax levy forms shall be printed by the division~~  
38 ~~of printing in such quantity as required by the director. The director shall~~  
39 ~~deliver the forms for school districts to the clerk of the board of education~~  
40 ~~of each school district. The forms for all other taxing subdivisions or mu-~~  
41 ~~nicipalities of the state shall be delivered by the director to the county~~  
42 ~~clerk of each county, who shall deliver the same to the presiding officer~~  
43 ~~of the governing body of the respective taxing subdivisions or municipal-~~

ities within the county.

~~— Sec. 38. — K.S.A. 2005 Supp. 79-2927a is hereby amended to read as follows: 79-2927a. (a) When preparing the budget for a school district, the board of education of the district shall budget to expend only the amount estimated to be spent from each fund of the school district. *The budget of the school district shall be based upon the needs-assessment required by K.S.A. 72-8204c, and amendments thereto.*~~

~~— (b) — Except as provided by this subsection, any unexpended moneys remaining in a fund of a school district at the end of the budget year may be carried forward into such fund for succeeding budget years. The provisions of this subsection shall not apply to the general fund or the supplemental general fund of the school district.~~

~~— (c) — Whenever unexpended moneys in a school district fund are carried forward into such fund for the succeeding budget year, the budget of the school district shall reflect the ending balance in such fund which the school district estimates will be carried forward to the succeeding budget year.~~

~~— (d) — If the board of education determines it is necessary to expend moneys which had been budgeted to be carried forward into the next succeeding budget year, the board shall amend its previously adopted budget. Any amended budget shall be subject to the same publication, notice and public hearing requirements as is required by K.S.A. 79-2020, and amendments thereto, for the adoption of the original budget.~~

~~— Sec. 39. — K.S.A. 72-6441 and K.S.A. 2005 Supp. 72-6405, 72-6407, 72-6409, 72-6410, 72-6412, 72-6413, 72-6414, 72-6414a, 72-6414b, 72-6415b, 72-6421, 72-6426, 72-6434, 72-6439, 72-6442b, 72-64c04, 72-8204c, 72-8814, 72-9509, 75-2320, 79-2926 and 79-2927a are hereby repealed.~~

**[New Section 1. (a) For the purposes of determining the total amount of state moneys paid to school districts, all moneys appropriated by the state for the following services, programs or purposes shall be deemed to be state moneys for educational and support services for school districts:**

**[(1) Educable deaf-blind and severely handicapped children's programs aid;**

**[(2) parent education;**

**[(3) KPERS - employer contributions;**

**[(4) school district juvenile detention facilities and Flint Hills job corp center grants;**

**[(5) school food assistance;**

**[(6) governor's teaching excellence scholarships and awards;**

**[(7) discretionary grants;**

**[(8) mentor teacher program grants;**

- 1 [(9) professional development aid;  
2 [(10) teacher service scholarships;  
3 [(11) special education teacher service scholarships;  
4 [(12) ESOL grants awarded pursuant to section 4, and amend-  
5 ments thereto;  
6 [(13) vocational education grants awarded pursuant to section  
7 5, and amendments thereto; and  
8 [(14) any other moneys appropriated by the state for distribu-  
9 tion to school districts.
- 10 (b) The provisions of this section shall not apply to federal  
11 moneys appropriated by the state.
- 12 [New Sec. 2. Whenever the state board of education deter-  
13 mines that a school has failed either to meet the accreditation  
14 requirements established by rules and regulations or standards  
15 adopted by the state board or provide the curriculum required by  
16 state law, the state board shall so notify the school district in which  
17 the school is located. Such notice shall specify the accreditation  
18 requirements that the school has failed to meet and the curriculum  
19 that the school has failed to provide. Upon receipt of such notice,  
20 the board of education of such district shall reallocate the re-  
21 sources of the district to remedy all deficiencies identified by the  
22 state board. The reallocation of resources shall be made on the  
23 basis of benchmarks of highly resource-efficient districts as iden-  
24 tified in Phase III of the Kansas Education Resource Management  
25 Study conducted by Standard and Poor's (March 2006).
- 26 [New Sec. 3.—The density at-risk pupil weighting of each school  
27 district shall be determined by the state board as follows:
- 28 —(a)—Except as provided by subsection (d), if the district has an  
29 enrollment of less than 40% at-risk pupils, the state board shall  
30 multiply the number of at-risk pupils by 0. The product is the den-  
31 sity at-risk pupil weighting of the district.
- 32 —(b)—Except as provided by subsection (d), if the district has an  
33 enrollment of at least 40% but less than 50% at-risk pupils, the  
34 state board shall multiply the number of at-risk pupils by .04 in  
35 school year 2006-2007, .05 in school year 2007-2008 and by .06 in  
36 school year 2008-2009 and each school year thereafter. The prod-  
37 uct is the density at-risk pupil weighting of the district.
- 38 —(c)—Except as provided by subsection (d), if the district has an  
39 enrollment of 50% or more at-risk pupils, the state board shall  
40 multiply the number of at-risk pupils by .08 in school year 2006-  
41 2007, .09 in school year 2007-2008 and by .10 in school year 2008-  
42 2009 and each school year thereafter. The product is the density  
43 at-risk pupil weighting of the district.

1 —~~[(d) If the district has an enrollment of at least 35.1% at-risk~~  
2 ~~pupils and an enrollment density of at least 212.1 pupils per square~~  
3 ~~mile, the state board shall multiply the number of at-risk pupils by~~  
4 ~~.08 in school year 2006-2007, .09 in school year 2007-2008 and by~~  
5 ~~.10 in school year 2008-2009 and each school year thereafter. The~~  
6 ~~product is the density at-risk pupil weighting of the district.~~  
7 —~~[New Sec. 4. (a) The board of education of any school district~~  
8 ~~may reimburse any teacher employed by the school district for the~~  
9 ~~direct costs incurred by such teacher in attaining full endorsement~~  
10 ~~as an ESOL teacher.~~  
11 —~~[(b) Subject to the limitations of appropriations therefor, each~~  
12 ~~school year any school district which has reimbursed teachers as~~  
13 ~~authorized by subsection (a) is eligible to receive a grant of state~~  
14 ~~moneys in an amount to be determined by the state board.~~  
15 —~~[(c) In order to be eligible for a grant under this section, the~~  
16 ~~board of education of the school district shall submit to the state~~  
17 ~~board an application for a grant and shall certify the amount ex-~~  
18 ~~pended on such reimbursements. The application and certification~~  
19 ~~shall be prepared in such form and manner as required by the state~~  
20 ~~board and shall be submitted at a time to be determined and spec-~~  
21 ~~ified by the state board.~~  
22 —~~[(d) Each school district which is awarded a grant under this~~  
23 ~~section shall make such periodic and special reports to the state~~  
24 ~~board as it may request.~~  
25 —~~[(e) All moneys received by a school district under authority of~~  
26 ~~this section shall be deposited in the general fund of the school~~  
27 ~~district and shall be considered reimbursement of the district for~~  
28 ~~the purpose of the school district finance and quality performance~~  
29 ~~act. To the extent that grant moneys have been awarded to the~~  
30 ~~district, the board of education of any district which has been~~  
31 ~~awarded a grant pursuant to this section shall reimburse teachers~~  
32 ~~employed by the school district for the direct costs incurred by~~  
33 ~~such teacher in attaining full endorsement as an ESOL teacher.~~  
34 —~~[(f) The state board shall establish standards and criteria for~~  
35 ~~reviewing, evaluating and approving applications for grants sub-~~  
36 ~~mitted pursuant to this section. All grants shall be awarded by the~~  
37 ~~state board in accordance with the standards and criteria estab-~~  
38 ~~lished by the state board. The state board shall approve applica-~~  
39 ~~tions of school districts for grants, determine the amount of grants~~  
40 ~~and be responsible for payment of grants to school districts. When~~  
41 ~~awarding grants pursuant to this section, the state board shall give~~  
42 ~~priority to those districts with the greatest need for teachers with~~  
43 ~~an ESOL endorsement. If the amount of appropriations for the~~

1 ~~payment of grants under this section is insufficient to pay in full~~  
2 ~~the amount each school district is determined to be eligible to~~  
3 ~~receive for the school year, the state board shall prorate the~~  
4 ~~amount appropriated among all school districts which are eligible~~  
5 ~~to receive grants of state moneys in proportion to the amount each~~  
6 ~~school district is determined to be eligible to receive.~~  
7 ~~—(g) Nothing in this section shall be construed as prohibiting~~  
8 ~~districts from reimbursing teachers for such direct costs from~~  
9 ~~other moneys of the district.~~  
10 ~~—(h) As used in this section:~~  
11 ~~—(1) “ESOL” means English for speakers of other languages.~~  
12 ~~—(2) “Direct costs” means the costs of books, fees, tuition or~~  
13 ~~other charges for courses necessary to attain full endorsement as~~  
14 ~~an ESOL teacher.~~  
15 ~~—[New Sec. 5.—(a) Subject to the limitations of appropriations~~  
16 ~~therefor, any school district which desires to establish a vocational~~  
17 ~~education program may submit an application for a grant of mon-~~  
18 ~~eys in an amount to be determined by the state board for the pur-~~  
19 ~~pose of paying the costs of establishing a vocational education pro-~~  
20 ~~gram, any operating expenses related thereto and the cost of~~  
21 ~~acquiring equipment therefor.~~  
22 ~~—(b) In order to be eligible for a grant under this section, the~~  
23 ~~board of education of the school district shall submit to the state~~  
24 ~~board an application for a grant. The application shall be prepared~~  
25 ~~in such form and manner as required by the state board and shall~~  
26 ~~be submitted at a time to be determined and specified by the state~~  
27 ~~board.~~  
28 ~~—(c) The state board shall establish standards and criteria for~~  
29 ~~reviewing, evaluating and approving applications for grants sub-~~  
30 ~~mitted pursuant to this section. All grants shall be awarded by the~~  
31 ~~state board in accordance with the standards and criteria estab-~~  
32 ~~lished by the state board. The state board shall determine the~~  
33 ~~amount of grants and be responsible for payment of grants to~~  
34 ~~school districts. If the amount of appropriations for the payment~~  
35 ~~of grants under this section is insufficient to pay in full the amount~~  
36 ~~each school district is determined to be eligible to receive for the~~  
37 ~~school year, the state board shall prorate the amount appropriated~~  
38 ~~among all school districts which are eligible to receive grants of~~  
39 ~~state moneys in proportion to the amount each school district is~~  
40 ~~determined to be eligible to receive.~~  
41 ~~—(d) Each school district which is awarded a grant under this~~  
42 ~~section shall make such periodic and special reports of statistical~~  
43 ~~and financial information to the state board as it may request.~~

1 —~~[New Sec. 6. In order to achieve uniform reporting of expend-~~  
2 ~~itures by school districts in school district budgets, districts shall~~  
3 ~~report expenditures in the manner required by the state board.~~  
4 —~~[New Sec. 7. (a) It is the public policy of the state of Kansas~~  
5 ~~that neither the legislature nor school districts shall be required~~  
6 ~~to pay any costs attributable to meeting requirements of federal~~  
7 ~~law or rules and regulations or standards adopted by the state~~  
8 ~~board in conformance with such federal law unless funding to com-~~  
9 ~~ply with such federal law, rules and regulations or standards is~~  
10 ~~provided by the federal government in an amount deemed ade-~~  
11 ~~quate by the legislature.~~  
12 —~~[(b) The provisions of this section shall not apply to the indi-~~  
13 ~~viduals with disabilities education act (IDEA) or any rules and reg-~~  
14 ~~ulations adopted pursuant thereto.~~  
15 —~~[New Sec. 8. (a) As used in this section:~~  
16 —~~[(1) “School district” or “district” means a school district which~~  
17 ~~has an extraordinary declining enrollment.~~  
18 —~~[(2) “Extraordinary declining enrollment” means an enroll-~~  
19 ~~ment which has declined during the preceding three school years~~  
20 ~~at a rate of at least 5% per year or by at least 50 pupils per year.~~  
21 —~~[(3) “Joint committee” means the joint committee on state~~  
22 ~~building construction.~~  
23 —~~[(b) The board of education of any school district shall not au-~~  
24 ~~thorize the issuance of any bonds for the construction of a new~~  
25 ~~building without having first advised and consulted with the joint~~  
26 ~~committee. Prior to the date of the hearing of the joint committee~~  
27 ~~at which the board is scheduled to appear, the board shall submit~~  
28 ~~any information requested by the joint committee. Following such~~  
29 ~~hearing, the committee shall make a recommendation on the ad-~~  
30 ~~visability of the proposed issuance of bonds. A copy of the com-~~  
31 ~~mittee’s recommendation shall be provided to the school district~~  
32 ~~and to the state board of education within 15 days of the date of~~  
33 ~~the hearing.~~  
34 —~~[(c) If the joint committee recommends against the issuance of~~  
35 ~~any bonds for the construction of a new building and if the district~~  
36 ~~proceeds to issue bonds for such construction, the district shall not~~  
37 ~~be entitled to, and shall not receive, state aid for such bonds under~~  
38 ~~K.S.A. 75-2319, and amendments thereto unless approved by the~~  
39 ~~state board.~~  
40 —~~[(d) The provisions of this section shall not apply to any district~~  
41 ~~which is not entitled to state aid under K.S.A. 75-2319, and amend-~~  
42 ~~ments thereto.~~  
43 —~~[New Sec. 9. In order for the legislature to evaluate the use of~~

1 ~~at-risk, preschool-aged at-risk and bilingual moneys by districts,~~  
2 ~~on or before the first day of each legislative session, the state board~~  
3 ~~shall submit to the legislature a report regarding improvement in~~  
4 ~~student proficiency and the progress schools and school districts~~  
5 ~~have made in reaching the proficiency standards established by~~  
6 ~~the state board. Such reports shall identify the improvement in~~  
7 ~~student proficiency by the following category of students: At-risk,~~  
8 ~~preschool-aged at-risk, bilingual and special education. Such re-~~  
9 ~~port shall include any other information deemed necessary by the~~  
10 ~~state board.~~

11 ~~—[New Sec. 10.—(a) The state board of education shall establish~~  
12 ~~an early high school graduation incentive program in accordance~~  
13 ~~with this act and may adopt rules and regulations deemed neces-~~  
14 ~~sary for such program.~~

15 ~~—[(b) Pupils attending public schools in this state shall be eligible~~  
16 ~~for a \$1,000 incentive bonus for graduating from high school one~~  
17 ~~year earlier than the usual graduation time, as determined in ac-~~  
18 ~~cordance with rules and regulations of the state board of~~  
19 ~~education.~~

20 ~~—[(c) Pupils that receive an incentive bonus pursuant to subsec-~~  
21 ~~tion (b) also shall be eligible to receive a one-time, one-year tuition~~  
22 ~~scholarship, not to exceed \$3,000, for attending a Kansas technical~~  
23 ~~college or Kansas vocational education school, as defined by K.S.A.~~  
24 ~~74-3201b, and amendments thereto, in accordance with rules and~~  
25 ~~regulations of the state board of education.~~

26 ~~—[(d) The award of incentive bonuses and scholarships pursuant~~  
27 ~~to this act shall be subject to and dependent upon annual legisla-~~  
28 ~~tive appropriations therefor and shall be subject to legislative~~  
29 ~~change. If appropriations are insufficient to fully fund incentive~~  
30 ~~bonuses and scholarships pursuant to this act, the state board of~~  
31 ~~education may prorate the amounts thereof.~~

32 ~~—[Sec. 11. K.S.A. 2005 Supp. 72-6405 is hereby amended to~~  
33 ~~read as follows: 72-6405. (a) K.S.A. 72-6405 through 72-6440 and,~~  
34 ~~the provisions of chapter 152 and sections 1 through 18 of chapter~~  
35 ~~194 of the 2005 session laws of Kansas and sections 1 through 9, and~~  
36 ~~amendments thereto, shall be known and may be cited as the~~  
37 ~~school district finance and quality performance act.~~

38 ~~—[(b) The provisions of the school district finance and quality perform-~~  
39 ~~ance act are severable. If any provision of that act is held to be invalid or~~  
40 ~~unconstitutional, it shall be presumed conclusively that the legislature~~  
41 ~~would have enacted the remainder of such act without such invalid or~~  
42 ~~unconstitutional provision.~~

43 ~~—[(b) The provisions of the school district finance and quality perform-~~

1 ~~ance act are severable. If any provision of that act is held to be invalid or~~  
2 ~~unconstitutional, it shall be presumed conclusively that the legislature~~  
3 ~~would have enacted the remainder of such act without such invalid or~~  
4 ~~unconstitutional provision.~~  
5 ~~—[(c) It is the intent of this act to give school districts the greatest~~  
6 ~~flexibility possible in the expenditure of moneys received by districts to~~  
7 ~~carry out their duties under section 4 of article 6 of the constitution of~~  
8 ~~the state of Kansas to maintain, develop and operate local public schools~~  
9 ~~and to attain the public policy goal of the legislature to provide an op-~~  
10 ~~portunity for all pupils of the state of Kansas to meet standards established~~  
11 ~~by the state board of education. It also is the intent of this act to require~~  
12 ~~greater accountability from school districts in the expenditure of such~~  
13 ~~moneys.~~  
14 ~~—[Sec. 12. K.S.A. 2005 Supp. 72-6407 is hereby amended to~~  
15 ~~read as follows: 72-6407. (a) (1) “Pupil” means any person who is~~  
16 ~~regularly enrolled in a district and attending kindergarten or any~~  
17 ~~of the grades one through 12 maintained by the district or who is~~  
18 ~~regularly enrolled in a district and attending kindergarten or any~~  
19 ~~of the grades one through 12 in another district in accordance with~~  
20 ~~an agreement entered into under authority of K.S.A. 72-8233, and~~  
21 ~~amendments thereto, or who is regularly enrolled in a district and~~  
22 ~~attending special education services provided for preschool-aged~~  
23 ~~exceptional children by the district.~~  
24 ~~—[(2) Except as otherwise provided in paragraph (3) of this sub-~~  
25 ~~section, a pupil in attendance full time shall be counted as one~~  
26 ~~pupil. A pupil in attendance part time shall be counted as that~~  
27 ~~proportion of one pupil (to the nearest 1/10) that the pupil’s attend-~~  
28 ~~ance bears to full-time attendance. A pupil attending kindergarten~~  
29 ~~shall be counted as 1/2 pupil. A pupil attending full-day kindergarten shall~~  
30 ~~be counted as .65 pupil in school year 2006-2007, as .80 pupil in school~~  
31 ~~year 2007-2008 and as one pupil in school year 2008-2009 and each school~~  
32 ~~year thereafter. A pupil enrolled in and attending an institution of~~  
33 ~~postsecondary education which is authorized under the laws of this~~  
34 ~~state to award academic degrees shall be counted as one pupil if~~  
35 ~~the pupil’s postsecondary education enrollment and attendance~~  
36 ~~together with the pupil’s attendance in either of the grades 11 or~~  
37 ~~12 is at least 5/6 time, otherwise the pupil shall be counted as that~~  
38 ~~proportion of one pupil (to the nearest 1/10) that the total time of~~  
39 ~~the pupil’s postsecondary education attendance and attendance in~~  
40 ~~grade 11 or 12, as applicable, bears to full-time attendance. A pupil~~  
41 ~~enrolled in and attending an area vocational school, area voca-~~  
42 ~~tional-technical school or approved vocational education program~~  
43 ~~shall be counted as one pupil if the pupil’s vocational education~~

1 ~~enrollment and attendance together with the pupil's attendance in~~  
2 ~~any of grades nine through 12 is at least  $\frac{5}{6}$  time, otherwise the~~  
3 ~~pupil shall be counted as that proportion of one pupil (to the near-~~  
4 ~~est  $\frac{1}{10}$ ) that the total time of the pupil's vocational education at-~~  
5 ~~tendance and attendance in any of grades nine through 12 bears~~  
6 ~~to full-time attendance. A pupil enrolled in a district and attending~~  
7 ~~special education and related services, except special education~~  
8 ~~and related services for preschool-aged exceptional children, pro-~~  
9 ~~vided for by the district shall be counted as one pupil. A pupil~~  
10 ~~enrolled in a district and attending special education and related~~  
11 ~~services for preschool-aged exceptional children provided for by~~  
12 ~~the district shall be counted as  $\frac{1}{2}$  pupil. A preschool-aged at-risk~~  
13 ~~pupil enrolled in a district and receiving services under an ap-~~  
14 ~~proved at-risk pupil assistance plan maintained by the district shall~~  
15 ~~be counted as  $\frac{1}{2}$  pupil. A pupil in the custody of the secretary of~~  
16 ~~social and rehabilitation services and enrolled in unified school~~  
17 ~~district No. 259, Sedgwick county, Kansas, but housed, maintained,~~  
18 ~~and receiving educational services at the Judge James V. Riddel~~  
19 ~~Boys Ranch, shall be counted as two pupils:~~  
20 ~~—(3) A pupil residing at the Flint Hills job corps center shall not~~  
21 ~~be counted. A pupil confined in and receiving educational services~~  
22 ~~provided for by a district at a juvenile detention facility shall not~~  
23 ~~be counted. A pupil enrolled in a district but housed, maintained,~~  
24 ~~and receiving educational services at a state institution shall not~~  
25 ~~be counted. A pupil enrolled in a virtual school in a district but~~  
26 ~~who is not a resident of the state of Kansas shall not be counted.~~  
27 ~~—(b) “Preschool-aged exceptional children” means exceptional~~  
28 ~~children, except gifted children, who have attained the age of~~  
29 ~~three years but are under the age of eligibility for attendance at~~  
30 ~~kindergarten.~~  
31 ~~—(c) “At-risk pupils” means pupils who are eligible for free~~  
32 ~~meals under the national school lunch act and who are enrolled in~~  
33 ~~a district which maintains an approved at-risk pupil assistance~~  
34 ~~plan.~~  
35 ~~—(d) “Preschool-aged at-risk pupil” means an at-risk pupil who~~  
36 ~~has attained the age of four years, is under the age of eligibility~~  
37 ~~for attendance at kindergarten, and has been selected by the state~~  
38 ~~board in accordance with guidelines consonant with guidelines~~  
39 ~~governing the selection of pupils for participation in head start~~  
40 ~~programs.~~  
41 ~~—(e) “Enrollment” means: (1) (A) Subject to the provisions of~~  
42 ~~paragraph (1)(B), for districts scheduling the school days or school~~  
43 ~~hours of the school term on a trimestral or quarterly basis, the~~

1 ~~number of pupils regularly enrolled in the district on September~~  
2 ~~20 plus the number of pupils regularly enrolled in the district on~~  
3 ~~February 20 less the number of pupils regularly enrolled on Feb-~~  
4 ~~ruary 20 who were counted in the enrollment of the district on~~  
5 ~~September 20; and for districts not specified in this paragraph (1);~~  
6 ~~the number of pupils regularly enrolled in the district on Septem-~~  
7 ~~ber 20; (B) a pupil who is a foreign exchange student shall not be~~  
8 ~~counted unless such student is regularly enrolled in the district on~~  
9 ~~September 20 and attending kindergarten or any of the grades one~~  
10 ~~through 12 maintained by the district for at least one semester or~~  
11 ~~two quarters or the equivalent thereof;~~  
12 ~~—[(2) if enrollment in a district in any school year has decreased~~  
13 ~~from enrollment in the preceding school year, enrollment of the~~  
14 ~~district in the current school year means whichever is the greater~~  
15 ~~of (A) enrollment in the preceding school year minus enrollment~~  
16 ~~in such school year of preschool-aged at-risk pupils, if any such~~  
17 ~~pupils were enrolled, plus enrollment in the current school year~~  
18 ~~of preschool-aged at-risk pupils, if any such pupils are enrolled; or~~  
19 ~~(B) the sum of enrollment in the current school year of preschool-~~  
20 ~~aged at-risk pupils, if any such pupils are enrolled and the average~~  
21 ~~(mean) of the sum of (i) enrollment of the district in the current~~  
22 ~~school year minus enrollment in such school year of preschool-~~  
23 ~~aged at-risk pupils, if any such pupils are enrolled and (ii) enroll-~~  
24 ~~ment in the preceding school year minus enrollment in such school~~  
25 ~~year of preschool-aged at-risk pupils, if any such pupils were en-~~  
26 ~~rolled and (iii) enrollment in the school year next preceding the~~  
27 ~~preceding school year minus enrollment in such school year of~~  
28 ~~preschool-aged at-risk pupils, if any such pupils were enrolled; or~~  
29 ~~—[(3) the number of pupils as determined under K.S.A. 72-6447~~  
30 ~~or K.S.A. 2005 Supp. 72-6448, and amendments thereto.~~  
31 ~~—[(f) “Adjusted enrollment” means enrollment adjusted by add-~~  
32 ~~ing at-risk pupil weighting, program weighting, low enrollment~~  
33 ~~weighting, if any, correlation density at-risk weighting, if any, high en-~~  
34 ~~rollment weighting, if any, declining enrollment weighting, if any,~~  
35 ~~school facilities weighting, if any, ancillary school facilities weight-~~  
36 ~~ing, if any, cost of living weighting, if any, special education and~~  
37 ~~related services weighting, and transportation weighting to~~  
38 ~~enrollment.~~  
39 ~~—[(g) “At-risk pupil weighting” means an addend component as-~~  
40 ~~signed to enrollment of districts on the basis of enrollment of at-~~  
41 ~~risk pupils.~~  
42 ~~—[(h) “Program weighting” means an addend component as-~~  
43 ~~signed to enrollment of districts on the basis of pupil attendance~~

- 1 ~~in educational programs which differ in cost from regular educa-~~  
2 ~~tional programs.~~
- 3 ~~—[(i) “Low enrollment weighting” means an addend component~~  
4 ~~assigned to enrollment of districts having under 1,662 1,632 en-~~  
5 ~~rollment in school year 2006-2007, under 1,602 enrollment in school year~~  
6 ~~2007-2008 and under 1,572 in school year 2008-2009 and each school~~  
7 ~~year thereafter on the basis of costs attributable to maintenance of~~  
8 ~~educational programs by such districts in comparison with costs~~  
9 ~~attributable to maintenance of educational programs by districts~~  
10 ~~having 1,662 1,632 or over enrollment in school year 2006-2007, 1,602~~  
11 ~~or over enrollment in school year 2007-2008 and 1,572 or over enrollment~~  
12 ~~in school year 2008-2009 and each school year thereafter.~~
- 13 ~~—[(j) “School facilities weighting” means an addend component~~  
14 ~~assigned to enrollment of districts on the basis of costs attributable~~  
15 ~~to commencing operation of new school facilities.~~
- 16 ~~—[(k) “Transportation weighting” means an addend component~~  
17 ~~assigned to enrollment of districts on the basis of costs attributable~~  
18 ~~to the provision or furnishing of transportation.~~
- 19 ~~—[(l) “Cost of living weighting” means an addend component assigned~~  
20 ~~to enrollment of districts to which the provisions of K.S.A. 2005 Supp.~~  
21 ~~72-6449, and amendments thereto, apply on the basis of costs attributable~~  
22 ~~to the cost of living in the district.~~
- 23 ~~—[(m) (l) “Ancillary school facilities weighting” means an addend~~  
24 ~~component assigned to enrollment of districts to which the provi-~~  
25 ~~sions of K.S.A. 72-6441, and amendments thereto, apply on the~~  
26 ~~basis of costs attributable to commencing operation of new school~~  
27 ~~facilities. Ancillary school facilities weighting may be assigned to~~  
28 ~~enrollment of a district only if the district has levied a tax under~~  
29 ~~authority of K.S.A. 72-6441, and amendments thereto, and remit-~~  
30 ~~ted the proceeds from such tax to the state treasurer. Ancillary~~  
31 ~~school facilities weighting is in addition to assignment of school~~  
32 ~~facilities weighting to enrollment of any district eligible for such~~  
33 ~~weighting.~~
- 34 ~~—[(n) (m) “Juvenile detention facility” means: (1) Any secure~~  
35 ~~public or private facility which is used for the lawful custody of~~  
36 ~~accused or adjudicated juvenile offenders and which shall not be~~  
37 ~~a jail;~~
- 38 ~~—[(2) any level VI treatment facility licensed by the Kansas de-~~  
39 ~~partment of health and environment which is a psychiatric resi-~~  
40 ~~dential treatment facility for individuals under the age of 21 which~~  
41 ~~conforms with the regulations of the centers for medicare/medi-~~  
42 ~~caid services and the joint commission on accreditation of health~~  
43 ~~care organizations governing such facilities; and~~

1 ~~—[(3) the Forbes Juvenile Attention Facility, the Sappa Valley~~  
2 ~~Youth Ranch of Oberlin, Salvation Army/Koch Center Youth Serv-~~  
3 ~~ices, the Clarence M. Kelley Youth Center, the Clarence M. Kelley~~  
4 ~~Transitional Living Center, Trego County Secure Care Center, St.~~  
5 ~~Francis Academy at Atchison, St. Francis Academy at Ellsworth,~~  
6 ~~St. Francis Academy at Salina, St. Francis Center at Salina, King’s~~  
7 ~~Achievement Center, and Liberty Juvenile Services and~~  
8 ~~Treatment.~~  
9 ~~—[(o) (n) “Special education and related services weighting”~~  
10 ~~means an addend component assigned to enrollment of districts~~  
11 ~~on the basis of costs attributable to provision of special education~~  
12 ~~and related services for pupils determined to be exceptional~~  
13 ~~children.~~  
14 ~~—[(p) (o) “Virtual school” means any kindergarten or grades one~~  
15 ~~through 12 course offered for credit that uses distance-learning~~  
16 ~~technologies which predominantly use internet-based methods to~~  
17 ~~deliver instruction and for which the course content is available~~  
18 ~~on an “anytime, anyplace” basis, but the instruction occurs asyn-~~  
19 ~~chronously with the teacher and pupil in separate locations, not~~  
20 ~~necessarily located within a local education agency.~~  
21 ~~—[(q) (p) “Declining enrollment weighting” means an addend~~  
22 ~~component assigned to enrollment of districts to which the provi-~~  
23 ~~sions of K.S.A. 2005 Supp. 72-6451, and amendments thereto, ap-~~  
24 ~~ply on the basis of reduced revenues attributable to the declining~~  
25 ~~enrollment of the district.~~  
26 ~~—[(r) (q) “Correlation weighting *High enrollment weighting*” means~~  
27 ~~an addend component assigned to enrollment of districts having~~  
28 ~~1,662 1,632 or over enrollment in school year 2006-2007, 1,602 or over~~  
29 ~~enrollment in school year 2007-2008 and 1,572 or over enrollment in~~  
30 ~~school year 2008-2009 and each school year thereafter on the basis of~~  
31 ~~costs attributable to maintenance of educational programs by such~~  
32 ~~districts as a correlate to low enrollment weighting assigned to~~  
33 ~~enrollment of districts having under 1,662 1,632 enrollment.~~  
34 ~~—[(r) “Density at risk pupil weighting” means an addend component~~  
35 ~~assigned to enrollment of districts to which the provisions of section 3,~~  
36 ~~and amendments thereto, apply.~~  
37 ~~—[Sec. 13. K.S.A. 2005 Supp. 72-6409 is hereby amended to~~  
38 ~~read as follows: 72-6409. (a) “General fund” means the fund of a~~  
39 ~~district from which operating expenses are paid and in which is~~  
40 ~~deposited the proceeds from the tax levied under K.S.A. 72-6431,~~  
41 ~~and amendments thereto, all amounts of general state aid under~~  
42 ~~this act, payments under K.S.A. 72-7105a, and amendments~~  
43 ~~thereto, payments of federal funds made available under the pro-~~

1 ~~visions of title I of public law 874, except amounts received for~~  
2 ~~assistance in cases of major disaster and amounts received under~~  
3 ~~the low-rent housing program, and such other moneys as are pro-~~  
4 ~~vided by law.~~  
5 ~~—[(b) “Operating expenses” means the total expenditures and~~  
6 ~~lawful transfers from the general fund of a district during a school~~  
7 ~~year for all purposes, except expenditures for the purposes speci-~~  
8 ~~fied in K.S.A. 72-6430, and amendments thereto.~~  
9 ~~—[(c) “General fund budget” means the amount budgeted for~~  
10 ~~operating expenses in the general fund of a district.~~  
11 ~~—[(d) “Budget per pupil” means the general fund budget of a~~  
12 ~~district divided by the enrollment of the district.~~  
13 ~~—[(e) “Program weighted fund” means and includes the follow-~~  
14 ~~ing funds of a district: Vocational education fund, preschool aged at-~~  
15 ~~risk fund and bilingual education fund.~~  
16 ~~—[(f) “Categorical fund” means and includes the following funds~~  
17 ~~of a district: Special education fund, food service fund, driver~~  
18 ~~training fund, adult education fund, adult supplementary educa-~~  
19 ~~tion fund, area vocational school fund, professional development~~  
20 ~~fund, parent education program fund, summer program fund, ex-~~  
21 ~~traordinary school program fund, and educational excellence~~  
22 ~~grant program fund.~~  
23 ~~—[Sec. 14. K.S.A. 2005 Supp. 72-6410 is hereby amended to~~  
24 ~~read as follows: 72-6410. (a) “State financial aid” means an amount~~  
25 ~~equal to the product obtained by multiplying base state aid per~~  
26 ~~pupil by the adjusted enrollment of a district.~~  
27 ~~—[(b) “Base state aid per pupil” means an amount of state finan-~~  
28 ~~cial aid per pupil. Subject to the other provisions of this subsection,~~  
29 ~~the amount of base state aid per pupil is \$4,257 \$4,307 in school year~~  
30 ~~2006-2007, \$4,356 in school year 2007-2008 and \$4,391 in school year~~  
31 ~~2008-2009 and each school year thereafter. The amount of base state~~  
32 ~~aid per pupil is subject to reduction commensurate with any re-~~  
33 ~~duction under K.S.A. 75-6704, and amendments thereto, in the~~  
34 ~~amount of the appropriation from the state general fund for gen-~~  
35 ~~eral state aid. If the amount of appropriations for general state aid~~  
36 ~~is insufficient to pay in full the amount each district is entitled to~~  
37 ~~receive for any school year, the amount of base state aid per pupil~~  
38 ~~for such school year is subject to reduction commensurate with the~~  
39 ~~amount of the insufficiency.~~  
40 ~~—[(c) “Local effort” means the sum of an amount equal to the~~  
41 ~~proceeds from the tax levied under authority of K.S.A. 72-6431,~~  
42 ~~and amendments thereto, and an amount equal to any unexpended~~  
43 ~~and unencumbered balance remaining in the general fund of the~~

1 ~~district, except amounts received by the district and authorized to~~  
2 ~~be expended for the purposes specified in K.S.A. 72-6430, and~~  
3 ~~amendments thereto, and an amount equal to any unexpended and~~  
4 ~~unencumbered balances remaining in the program weighted funds~~  
5 ~~of the district, except any amount in the vocational education fund~~  
6 ~~of the district if the district is operating an area vocational school,~~  
7 ~~and an amount equal to any remaining proceeds from taxes levied~~  
8 ~~under authority of K.S.A. 72-7056 and 72-7072, and amendments~~  
9 ~~thereto, prior to the repeal of such statutory sections, and an~~  
10 ~~amount equal to the amount deposited in the general fund in the~~  
11 ~~current school year from amounts received in such year by the~~  
12 ~~district under the provisions of subsection (a) of K.S.A. 72-1046a,~~  
13 ~~and amendments thereto, and an amount equal to the amount de-~~  
14 ~~posited in the general fund in the current school year from~~  
15 ~~amounts received in such year by the district pursuant to contracts~~  
16 ~~made and entered into under authority of K.S.A. 72-6757, and~~  
17 ~~amendments thereto, and an amount equal to the amount credited~~  
18 ~~to the general fund in the current school year from amounts dis-~~  
19 ~~tributed in such year to the district under the provisions of articles~~  
20 ~~17 and 34 of chapter 12 of Kansas Statutes Annotated and under~~  
21 ~~the provisions of articles 42 and 51 of chapter 79 of Kansas Statutes~~  
22 ~~Annotated, and an amount equal to the amount of payments re-~~  
23 ~~ceived by the district under the provisions of K.S.A. 72-979, and~~  
24 ~~amendments thereto, and an amount equal to the amount of a~~  
25 ~~grant, if any, received by the district under the provisions of K.S.A.~~  
26 ~~72-983, and amendments thereto, and an amount equal to 70% of~~  
27 ~~the federal impact aid of the district.~~

28 ~~—(d)—“Federal impact aid” means an amount equal to the fed-~~  
29 ~~erally qualified percentage of the amount of moneys a district re-~~  
30 ~~ceives in the current school year under the provisions of title I of~~  
31 ~~public law 874 and congressional appropriations therefor, exclud-~~  
32 ~~ing amounts received for assistance in cases of major disaster and~~  
33 ~~amounts received under the low-rent housing program. The~~  
34 ~~amount of federal impact aid defined herein as an amount equal~~  
35 ~~to the federally qualified percentage of the amount of moneys pro-~~  
36 ~~vided for the district under title I of public law 874 shall be deter-~~  
37 ~~mined by the state board in accordance with terms and conditions~~  
38 ~~imposed under the provisions of the public law and rules and reg-~~  
39 ~~ulations thereunder.~~

40 ~~—[Sec. 15.—K.S.A. 2005 Supp. 72-6412 is hereby amended to~~  
41 ~~read as follows: 72-6412. (a) A low enrollment weighting factor~~  
42 ~~shall be assigned to each school district as provided by this section.~~

43 ~~—(b)—For districts with enrollment of 1,662 1,632 or more in~~

1 ~~school year 2006-2007, 1,602 or more in school year 2007-2008 and 1,572~~  
2 ~~or more in school year 2008-2009 and each school year thereafter, the~~  
3 ~~low enrollment weighting factor shall be 0.~~  
4 ~~—[(c) For districts with enrollment of less than 100, the low en-~~  
5 ~~rollment weighting factor shall be equal to the low enrollment~~  
6 ~~weighting factor of a district with enrollment of 100.~~  
7 ~~—[(d) For districts with enrollment of less than 1,662 1,632, in~~  
8 ~~school year 2006-2007, less than 1,602 in school year 2007-2008 and less~~  
9 ~~than 1,572 in school year 2008-2009 and each school year thereafter and~~  
10 ~~more than 99, the low enrollment weighting factor shall be deter-~~  
11 ~~mined by the state board as follows:~~  
12 ~~—[(1) Determine the low enrollment weighting factor for such~~  
13 ~~districts for school year 2004-2005;~~  
14 ~~—[(2) multiply the low enrollment weighting factor of each dis-~~  
15 ~~trict determined under paragraph (1) by 3,863;~~  
16 ~~—[(3) add 3,863 to the product obtained under paragraph (2);~~  
17 ~~—[(4) divide the product obtained under paragraph (3) by 4,107;~~  
18 ~~and~~  
19 ~~—[(5) subtract 1 from the product obtained under paragraph (4).~~  
20 ~~The difference shall be the low enrollment weighting factor for~~  
21 ~~school year 2005-2006 and each school year thereafter.~~  
22 ~~—[Sec. 16. K.S.A. 2005 Supp. 72-6414 is hereby amended to~~  
23 ~~read as follows: 72-6414. (a) The at-risk pupil weighting of each~~  
24 ~~district shall be determined by the state board by multiplying the~~  
25 ~~number of at-risk pupils included in enrollment of the district by~~  
26 ~~.193 .268 in school year 2006-2007, .368 in school year 2007-2008 and~~  
27 ~~.462 in school year 2008-2009 and each school year thereafter. The prod-~~  
28 ~~uct is the at-risk pupil weighting of the district.~~  
29 ~~—[(b) Except as provided in subsection (d), of the amount a dis-~~  
30 ~~trict receives from the at-risk pupil weighting, an amount pro-~~  
31 ~~duced by a pupil weighting of .01 shall be used by the district for~~  
32 ~~achieving mastery of basic reading skills by completion of the third~~  
33 ~~grade in accordance with standards and outcomes of mastery iden-~~  
34 ~~tified by the state board under K.S.A. 72-7534, and amendments~~  
35 ~~thereto.~~  
36 ~~—[(c) A district shall include such information in its at-risk pupil~~  
37 ~~assistance plan as the state board may require regarding the dis-~~  
38 ~~trict's remediation strategies and the results thereof in achieving~~  
39 ~~the third grade reading standards and outcomes of mastery iden-~~  
40 ~~tified by the state board. The reporting requirements shall include~~  
41 ~~information documenting remediation strategies and improve-~~  
42 ~~ment made by pupils who performed below the expected standard~~  
43 ~~on the second grade diagnostic reading test prescribed by the state~~

1 **board.**

2 ~~—[(d) A district whose pupils substantially achieve the state~~  
3 ~~board standards and outcomes of mastery of reading skills upon~~  
4 ~~completion of third grade may be released, upon request, by the~~  
5 ~~state board from the requirements of subsection (b).]~~

6 ~~—[Sec. 17. K.S.A. 2005 Supp. 72-6414a is hereby amended to~~  
7 ~~read as follows: 72-6414a. (a) There is hereby established in every~~  
8 ~~district a fund which shall be called the at-risk education fund,~~  
9 ~~which fund shall consist of all moneys deposited therein or trans-~~  
10 ~~ferred thereto according to law. Notwithstanding any other provision~~  
11 ~~of law, all moneys received by the district from whatever source for at-~~  
12 ~~risk assistance plans or programs shall be credited to the at-risk education~~  
13 ~~fund established by this section. The expenses of a district directly attrib-~~  
14 ~~utable to providing at-risk assistance or programs shall be paid from the~~  
15 ~~at-risk education fund.]~~

16 ~~—[(b) Any balance remaining in the at-risk education fund at the end~~  
17 ~~of the budget year shall be carried forward into the at-risk education fund~~  
18 ~~for succeeding budget years. Such fund shall not be subject to the pro-~~  
19 ~~visions of K.S.A. 79-2925 through 79-2937, and amendments thereto. In~~  
20 ~~preparing the budget of such school district, the amounts credited to and~~  
21 ~~the amount on hand in the at-risk education fund, and the amount exp-~~  
22 ~~ended therefrom shall be included in the annual budget for the infor-~~  
23 ~~mation of the residents of the school district. Interest earned on the in-~~  
24 ~~vestment of moneys in any such fund shall be credited to that fund.]~~

25 ~~—[(c) In order to achieve uniform reporting of the number of at-risk~~  
26 ~~pupils provided service or assistance by school districts in at-risk pro-~~  
27 ~~grams, districts shall report the number of at-risk pupils served or assisted~~  
28 ~~in the manner required by the state board.]~~

29 ~~—[Sec. 18. K.S.A. 2005 Supp. 72-6414b is hereby amended to~~  
30 ~~read as follows: 72-6414b. (a) There is hereby established in every~~  
31 ~~district a fund which shall be called the preschool-aged at-risk edu-~~  
32 ~~cation fund, which fund shall consist of all moneys deposited~~  
33 ~~therein or transferred thereto according to law. Notwithstanding any~~  
34 ~~other provision of law, all moneys received by the district from whatever~~  
35 ~~source for preschool-aged at-risk assistance plans or programs shall be~~  
36 ~~credited to the preschool-aged at-risk education fund established by this~~  
37 ~~section. The expenses of a district directly attributable to providing~~  
38 ~~preschool-aged at-risk assistance or programs shall be paid from~~  
39 ~~the preschool-aged at-risk education fund.]~~

40 ~~—[(b) Any balance remaining in the preschool-aged at-risk edu-~~  
41 ~~cation fund at the end of the budget year shall be carried forward~~  
42 ~~into the preschool-aged at-risk education fund for succeeding~~  
43 ~~budget years. Such fund shall not be subject to the provisions of~~

1 ~~K.S.A. 79-2925 through 79-2937, and amendments thereto. In pre-~~  
2 ~~paring the budget of such school district, the amounts credited to~~  
3 ~~and the amount on hand in the preschool-aged at-risk education~~  
4 ~~fund, and the amount expended therefrom shall be included in the~~  
5 ~~annual budget for the information of the residents of the school~~  
6 ~~district. Interest earned on the investment of moneys in any such~~  
7 ~~fund shall be credited to that fund.~~  
8 ~~—[Sec. 19. K.S.A. 2005 Supp. 72-6421 is hereby amended to~~  
9 ~~read as follows: 72-6421. (a) There is hereby established in every~~  
10 ~~district a fund which shall be called the vocational education fund.~~  
11 ~~All moneys received by a district for any course or program authorized~~  
12 ~~and approved under the provisions of article 44 of chapter 72 of Kansas~~  
13 ~~Statutes Annotated, except for courses and programs conducted in an~~  
14 ~~area vocational school, shall be credited to the vocational education fund.~~  
15 ~~All moneys received by the district from tuition, fees or charges or~~  
16 ~~from any other source for vocational education courses or programs, ex-~~  
17 ~~cept for courses and programs conducted in an area vocational school,~~  
18 ~~shall be credited to the vocational education fund.~~ The expenses of  
19 a district directly attributable to vocational education shall be paid from  
20 the vocational education fund. *The expenses of the district directly attrib-*  
21 *utable to vocational education shall be paid from the vocational education*  
22 *fund.*  
23 ~~—[(b) Obligations of a district pursuant to lawful agreements~~  
24 ~~made under K.S.A. 72-4421, and amendments thereto, shall be~~  
25 ~~paid from the vocational education fund established by this sec-~~  
26 ~~tion. If any such agreement expresses an obligation of a district in~~  
27 ~~terms of a mill levy, such obligation shall be construed to mean an~~  
28 ~~amount equal to that which would be produced by the levy.~~  
29 ~~—[(c) Any balance remaining in the vocational education fund at~~  
30 ~~the end of the budget year shall be carried forward into the vo-~~  
31 ~~ccational education fund for succeeding budget years. Such fund~~  
32 ~~shall not be subject to the provisions of K.S.A. 79-2925 through 79-~~  
33 ~~2937, and amendments thereto. In preparing the budget of such~~  
34 ~~school district, the amounts credited to and the amount on hand~~  
35 ~~in the vocational education fund, and the amount expended there-~~  
36 ~~from shall be included in the annual budget for the information of~~  
37 ~~the residents of the school district. Interest earned on the invest-~~  
38 ~~ment of moneys in any such fund shall be credited to that fund.~~  
39 ~~—[Sec. 20. K.S.A. 2005 Supp. 72-6426 is hereby amended to~~  
40 ~~read as follows: 72-6426. (a) There is hereby established in every~~  
41 ~~district a fund which shall be called the contingency reserve fund.~~  
42 ~~Such fund shall consist of all moneys deposited therein or trans-~~  
43 ~~ferred thereto according to law. The fund shall be maintained for~~

1 ~~payment of expenses of a district attributable to financial contin-~~  
2 ~~gencies as determined by the board. Except as otherwise provided~~  
3 ~~in subsection (b), at no time in any school year shall the amount~~  
4 ~~maintained in the fund exceed an amount equal to 4% of the gen-~~  
5 ~~eral fund budget of the district for the school year.~~  
6 ~~—[(b) (1) In any school year, if the amount in the contingency~~  
7 ~~reserve fund of a district is in excess of the amount authorized~~  
8 ~~under subsection (a) to be maintained in the fund, and if such ex-~~  
9 ~~cess amount is the result of a reduction in the general fund budget~~  
10 ~~of the district for the school year because of a decrease in enroll-~~  
11 ~~ment, the district may maintain the excess amount in the fund until~~  
12 ~~depletion of such excess amount by expenditure from the fund for~~  
13 ~~the purposes thereof.~~  
14 ~~—[(2) Except as provided in paragraph (1) of this subsection, at~~  
15 ~~no time in school year 2005-2006 2006-2007, shall the amount main-~~  
16 ~~tained in the fund exceed an amount equal to 6% of the general~~  
17 ~~fund budget of the district for such school year.~~  
18 ~~—[Sec. 21. K.S.A. 2005 Supp. 72-6434 is hereby amended to~~  
19 ~~read as follows: 72-6434. (a) In each school year, each district that~~  
20 ~~has adopted a local option budget is eligible for entitlement to an~~  
21 ~~amount of supplemental general state aid. Entitlement of a district~~  
22 ~~to supplemental general state aid shall be determined by the state~~  
23 ~~board as provided in this subsection. The state board shall:~~  
24 ~~—[(1) Determine the amount of the assessed valuation per pupil~~  
25 ~~in the preceding school year of each district in the state;~~  
26 ~~—[(2) rank the districts from low to high on the basis of the~~  
27 ~~amounts of assessed valuation per pupil determined under (1);~~  
28 ~~—[(3) identify the amount of the assessed valuation per pupil lo-~~  
29 ~~cated at the 81.2 percentile of the amounts ranked under (2);~~  
30 ~~—[(4) divide the assessed valuation per pupil of the district in the~~  
31 ~~preceding school year by the amount identified under (3);~~  
32 ~~—[(5) subtract the ratio obtained under (4) from 1.0. If the re-~~  
33 ~~sulting ratio equals or exceeds 1.0, the eligibility of the district for~~  
34 ~~entitlement to supplemental general state aid shall lapse. If the~~  
35 ~~resulting ratio is less than 1.0, the district is entitled to receive~~  
36 ~~supplemental general state aid in an amount which shall be deter-~~  
37 ~~mined by the state board by multiplying the amount of the local~~  
38 ~~option budget of the district by such ratio. The product is the~~  
39 ~~amount of supplemental general state aid the district is entitled to~~  
40 ~~receive for the school year.~~  
41 ~~—[(b) If the amount of appropriations for supplemental general~~  
42 ~~state aid is less than the amount each district is entitled to receive~~  
43 ~~for the school year, the state board shall prorate the amount ap-~~

1 ~~appropriated among the districts in proportion to the amount each~~  
2 ~~district is entitled to receive.~~  
3 ~~—[(c) The state board shall prescribe the dates upon which the~~  
4 ~~distribution of payments of supplemental general state aid to~~  
5 ~~school districts shall be due. Payments of supplemental general~~  
6 ~~state aid shall be distributed to districts on the dates prescribed~~  
7 ~~by the state board. The state board shall certify to the director of~~  
8 ~~accounts and reports the amount due each district, and the direc-~~  
9 ~~tor of accounts and reports shall draw a warrant on the state trea-~~  
10 ~~surer payable to the treasurer of the district. Upon receipt of the~~  
11 ~~warrant, the treasurer of the district shall credit the amount~~  
12 ~~thereof to the supplemental general fund of the district to be used~~  
13 ~~for the purposes of such fund.~~  
14 ~~—[(d) If any amount of supplemental general state aid that is due~~  
15 ~~to be paid during the month of June of a school year pursuant to~~  
16 ~~the other provisions of this section is not paid on or before June~~  
17 ~~30 of such school year, then such payment shall be paid on or after~~  
18 ~~the ensuing July 1, as soon as moneys are available therefor. Any~~  
19 ~~payment of supplemental general state aid that is due to be paid~~  
20 ~~during the month of June of a school year and that is paid to school~~  
21 ~~districts on or after the ensuing July 1 shall be recorded and ac-~~  
22 ~~counted for by school districts as a receipt for the school year end-~~  
23 ~~ing on the preceding June 30.~~  
24 ~~—[(e) Amounts received as supplemental general state aid shall be used~~  
25 ~~to meet the requirements under the school performance accreditation sys-~~  
26 ~~tem adopted by the state board, to provide programs and services required~~  
27 ~~by law and to improve student performance.~~  
28 ~~—[Sec. 22. K.S.A. 2005 Supp. 72-6442b is hereby amended to~~  
29 ~~read as follows: 72-6442b. The correlation high enrollment weighting~~  
30 ~~of each district with 1,662 1,632, or over enrollment in school year~~  
31 ~~2006-2007, 1,602 or over enrollment in school year 2007-2008 and 1,572~~  
32 ~~or over enrollment in school year 2008-2009 and each school year there-~~  
33 ~~after shall be determined by the state board as follows:~~  
34 ~~—[(a) Determine the schedule amount for a district with 1,662~~  
35 ~~1,632 enrollment in school year 2006-2007, 1,602 enrollment in school~~  
36 ~~year 2007-2008 and 1,572 enrollment in school year 2008-2009 and each~~  
37 ~~school year thereafter as derived from the linear transition under (d)~~  
38 ~~of K.S.A. 72-6412, and amendments thereto, and subtract the~~  
39 ~~amount determined under (c) of K.S.A. 72-6412, and amendments~~  
40 ~~thereto, from the schedule amount so determined;~~  
41 ~~—[(b) divide the remainder obtained under (a) by the amount~~  
42 ~~determined under (c) of K.S.A. 72-6412, and amendments thereto,~~  
43 ~~and multiply the quotient by the enrollment of the district in the~~

1 ~~current school year. The product is the correlation *high enrollment*~~  
2 ~~weighting of the district.~~  
3 ~~—[Sec. 23. K.S.A. 2005 Supp. 72-8204c is hereby amended to~~  
4 ~~read as follows: 72-8204c. (a) Each year the board of education of~~  
5 ~~a school district shall prepare a budget and a summary of the proposed~~  
6 ~~budget. Such budget *conduct a needs assessment of each attendance cen-*~~  
7 ~~*ter in the district. The needs assessment shall be prepared in the manner*~~  
8 ~~*and on forms prescribed by the state board. The board shall prepare a*~~  
9 ~~*budget and a summary of the budget for the school district. The budget*~~  
10 ~~*and summary shall be in the form prescribed by the director pur-*~~  
11 ~~*suant to K.S.A. 79-2926, and amendments thereto.*~~  
12 ~~—[(b) The budget and the summary of the proposed budget shall~~  
13 ~~be on file at the administrative offices of the school district. Copies~~  
14 ~~of such budget and summary shall be available upon request.~~  
15 ~~—[(c) The notice required to be published by K.S.A. 79-2929, and~~  
16 ~~amendments thereto, shall include a statement that the budget and~~  
17 ~~the summary of the proposed budget is on file at the administrative~~  
18 ~~offices of the district and that copies of such budget and summary~~  
19 ~~are available upon request.~~  
20 ~~—[Sec. 24. K.S.A. 2005 Supp. 72-8814 is hereby amended to~~  
21 ~~read as follows: 72-8814. (a) There is hereby established in the state~~  
22 ~~treasury the school district capital outlay state aid fund. Such fund shall~~  
23 ~~consist of all amounts transferred thereto under the provisions of subsec-~~  
24 ~~tion (c).~~  
25 ~~—[(b) In each school year, each school district which levies a tax~~  
26 ~~pursuant to K.S.A. 72-8801 et seq., and amendments thereto, shall~~  
27 ~~be entitled to receive payment from the school district *for capital*~~  
28 ~~*outlay state aid fund in an amount determined by the state board*~~  
29 ~~*of education as provided in this subsection. The state board of*~~  
30 ~~*education shall:*~~  
31 ~~—[(1) Determine the amount of the assessed valuation per pupil~~  
32 ~~(AVPP) of each school district in the state and round such amount~~  
33 ~~to the nearest \$1,000. The rounded amount is the AVPP of a school~~  
34 ~~district for the purposes of this section;~~  
35 ~~—[(2) determine the median AVPP of all school districts;~~  
36 ~~—[(3) prepare a schedule of dollar amounts using the amount of~~  
37 ~~the median AVPP of all school districts as the point of beginning.~~  
38 ~~The schedule of dollar amounts shall range upward in equal \$1,000~~  
39 ~~intervals from the point of beginning to and including an amount~~  
40 ~~that is equal to the amount of the AVPP of the school district with~~  
41 ~~the highest AVPP of all school districts and shall range downward~~  
42 ~~in equal \$1,000 intervals from the point of beginning to and in-~~  
43 ~~cluding an amount that is equal to the amount of the AVPP of the~~

1 ~~school district with the lowest AVPP of all school districts;~~  
2 ~~—[(4) determine a state aid percentage factor for each school~~  
3 ~~district by assigning a state aid computation percentage to the~~  
4 ~~amount of the median AVPP shown on the schedule, decreasing~~  
5 ~~the state aid computation percentage assigned to the amount of~~  
6 ~~the median AVPP by one percentage point for each \$1,000 interval~~  
7 ~~above the amount of the median AVPP, and increasing the state~~  
8 ~~aid computation percentage assigned to the amount of the median~~  
9 ~~AVPP by one percentage point for each \$1,000 interval below the~~  
10 ~~amount of the median AVPP. The state aid percentage factor of a~~  
11 ~~school district is the percentage assigned to the schedule amount~~  
12 ~~that is equal to the amount of the AVPP of the school district, ex-~~  
13 ~~cept that the state aid percentage factor of a school district shall~~  
14 ~~not exceed 100%. The state aid computation percentage is 25%;~~  
15 ~~—[(5) determine the amount levied by each school district pur-~~  
16 ~~suant to K.S.A. 72-8801 et seq., and amendments thereto;~~  
17 ~~—[(6) multiply the amount computed under (5), but not to exceed~~  
18 ~~8 mills, by the applicable state aid percentage factor. The product~~  
19 ~~is the amount of payment the school district is entitled to receive~~  
20 ~~from the school district for capital outlay state aid fund in the school~~  
21 ~~year.~~  
22 ~~—[(c) (b) The state board shall certify to the director of accounts~~  
23 ~~and reports the entitlements of school districts determined under~~  
24 ~~the provisions of subsection (b), and an amount equal thereto shall be~~  
25 ~~transferred by the director from the state general fund to the school~~  
26 ~~district (a) for payment of capital outlay state aid fund for distribution~~  
27 ~~to school districts in accordance with the provisions of appropriation~~  
28 ~~acts.~~  
29 ~~—[(d) (e) Payments from the school district for capital outlay state~~  
30 ~~aid fund shall be distributed to school districts at times determined~~  
31 ~~by the state board of education. The state board of education shall~~  
32 ~~certify to the director of accounts and reports the amount due each~~  
33 ~~school district entitled to payment from the fund of capital outlay~~  
34 ~~state aid, and the director of accounts and reports shall draw a~~  
35 ~~warrant on the state treasurer payable to the treasurer of the~~  
36 ~~school district. Upon receipt of the warrant, the treasurer of the~~  
37 ~~school district shall credit the amount thereof to the capital outlay~~  
38 ~~fund of the school district to be used for the purposes of such fund.~~  
39 ~~—[Sec. 25. K.S.A. 2005 Supp. 72-9509 is hereby amended to~~  
40 ~~read as follows: 72-9509. (a) There is hereby established in every~~  
41 ~~school district a fund which shall be called the “bilingual education~~  
42 ~~fund,” which fund shall consist of all moneys deposited therein or~~  
43 ~~transferred thereto according to law. Notwithstanding any other pro-~~

1 vision of law, all moneys received by the school district from whatever  
2 source for bilingual education programs established under this act shall  
3 be credited to the fund established by this section. ~~The expenses of a~~  
4 ~~district directly attributable to such bilingual education programs~~  
5 ~~shall be paid from the bilingual education fund.~~  
6 ~~—[(b) Any balance remaining in the bilingual education fund at~~  
7 ~~the end of the budget year shall be carried forward into the bilin-~~  
8 ~~gual education fund for succeeding budget years. Such fund shall~~  
9 ~~not be subject to the provisions of K.S.A. 79-2025 through 79-2037,~~  
10 ~~and amendments thereto. In preparing the budget of such school~~  
11 ~~district, the amounts credited to and the amount on hand in the~~  
12 ~~bilingual education fund, and the amount expended therefrom~~  
13 ~~shall be included in the annual budget for the information of the~~  
14 ~~residents of the school district. Interest earned on the investment~~  
15 ~~of moneys in any such fund shall be credited to that fund.~~  
16 ~~—[Sec. 26. K.S.A. 2005 Supp. 79-2026 is hereby amended to~~  
17 ~~read as follows: 79-2026. (a) Subject to the provisions of subsection~~  
18 ~~(b), the director of accounts and reports shall prepare and pre-~~  
19 ~~scribe forms for the annual budgets of all taxing subdivisions or~~  
20 ~~municipalities of the state. Such forms shall show the information~~  
21 ~~required by this act necessary and proper to disclose complete~~  
22 ~~information as to the financial condition of such taxing subdivision~~  
23 ~~or municipality, and the receipts and expenditures thereof, both~~  
24 ~~past and anticipated.~~  
25 ~~—[(b) (1) From and after July 1, 2004 and Based upon recommen-~~  
26 ~~dations by the state department of education, the director shall~~  
27 ~~prepare and prescribe forms for the annual budget and a summary~~  
28 ~~of the proposed budget of school districts. The state department~~  
29 ~~of education shall make such recommendations after considering~~  
30 ~~taking into consideration the best practices and standards established~~  
31 ~~by the government finance officers association and the association~~  
32 ~~of school business officials and recommendations of the legislative di-~~  
33 ~~vision of post audit.~~  
34 ~~—[(2) (A) The school district budget form shall include a sepa-~~  
35 ~~rate table outlining the aggregate amount of expenditures for sal-~~  
36 ~~aries and wages for the following categories:~~  
37 ~~—[(i) Certified and noncertified administrators;~~  
38 ~~—[(ii) persons employed full-time as teachers;~~  
39 ~~—[(iii) other certified employees who are not employed full-time~~  
40 ~~as teachers;~~  
41 ~~—[(iv) classified employees;~~  
42 ~~—[(v) other positions designated by the state department of ed-~~  
43 ~~ucation; and~~

- 1 ~~—(vi) substitutes and other temporary employees.~~  
2 ~~—(B) The school district budget form shall show the number of~~  
3 ~~full-time employee positions specified in paragraph (A) of this sub-~~  
4 ~~section and the average salaries or wages for such positions.~~  
5 ~~—(C) The school district budget form shall show any other in-~~  
6 ~~formation recommended by the state department of education.~~  
7 ~~—(3) The summary of the proposed budget form shall include:~~  
8 ~~—(A) An overview of the proposed budget of the school district~~  
9 ~~and the budgetary process;~~  
10 ~~—(B) a summary of the changes in the proposed budget from~~  
11 ~~the previous budget year;~~  
12 ~~—(C) a summary of the estimated expenditures to be made and~~  
13 ~~revenues to be received in the ensuing budget year and the sources~~  
14 ~~of such revenue;~~  
15 ~~—(D) the internet website address for school building report~~  
16 ~~cards compiled by the state department of education; and~~  
17 ~~—(E) any other information specified by the state department~~  
18 ~~of education.~~  
19 ~~—(4) Nothing in this subsection (b) shall be construed as limiting~~  
20 ~~the authority of school districts to develop and provide material or~~  
21 ~~information in addition to that required by the state department~~  
22 ~~of education.~~  
23 ~~—(5) The state department of education shall provide technical~~  
24 ~~advice and assistance to school districts to insure compliance with~~  
25 ~~the provisions of this section.~~  
26 ~~—(c) All such budget and tax levy forms shall be printed by the~~  
27 ~~division of printing in such quantity as required by the director.~~  
28 ~~The director shall deliver the forms for school districts to the clerk~~  
29 ~~of the board of education of each school district. The forms for all~~  
30 ~~other taxing subdivisions or municipalities of the state shall be de-~~  
31 ~~livered by the director to the county clerk of each county, who~~  
32 ~~shall deliver the same to the presiding officer of the governing~~  
33 ~~body of the respective taxing subdivisions or municipalities within~~  
34 ~~the county.~~  
35 ~~—[Sec. 27. K.S.A. 2005 Supp. 79-2927a is hereby amended to~~  
36 ~~read as follows: 79-2927a. (a) When preparing the budget for a the~~  
37 ~~school district, the board of education of the district shall budget~~  
38 ~~to expend only the amount estimated to be spent from each fund~~  
39 ~~of the school district. When preparing the budget for the school district,~~  
40 ~~the board shall consider the needs assessment required by K.S.A. 72-~~  
41 ~~8204c, and amendments thereto.~~  
42 ~~—(b) Except as provided by this subsection, any unexpended~~  
43 ~~moneys remaining in a fund of a school district at the end of the~~

1 ~~budget year may be carried forward into such fund for succeeding~~  
2 ~~budget years. The provisions of this subsection shall not apply to~~  
3 ~~the general fund or the supplemental general fund of the school~~  
4 ~~district.~~  
5 ~~—(c) Whenever unexpended moneys in a school district fund are~~  
6 ~~carried forward into such fund for the succeeding budget year, the~~  
7 ~~budget of the school district shall reflect the ending balance in~~  
8 ~~such fund which the school district estimates will be carried for-~~  
9 ~~ward to the succeeding budget year.~~  
10 ~~—(d) If the board of education determines it is necessary to ex-~~  
11 ~~pend moneys which had been budgeted to be carried forward into~~  
12 ~~the next succeeding budget year, the board shall amend its pre-~~  
13 ~~viously adopted budget. Any amended budget shall be subject to~~  
14 ~~the same publication, notice and public hearing requirements as~~  
15 ~~is required by K.S.A. 79-2929, and amendments thereto, for the~~  
16 ~~adoption of the original budget.~~  
17 ~~—[Sec. 28. K.S.A. 2005 Supp. 72-64c04 is hereby amended to~~  
18 ~~read as follows: 72-64c04. (a) For school year 2007-2008, and for~~  
19 ~~each school year thereafter, the total amount of state aid, except~~  
20 ~~for state aid for special education and related services, shall be~~  
21 ~~increased by not less than a percentage equal to the percentage~~  
22 ~~increase in the CPI (urban) during the preceding fiscal year as~~  
23 ~~certified to the commissioner of education by the director of the~~  
24 ~~budget and the director of the legislative research department on~~  
25 ~~August 15 of each year. Such state aid shall be distributed and~~  
26 ~~adjusted for weighted enrollment changes in the manner provided~~  
27 ~~by law. If there is a percentage decrease or no change in the CPI~~  
28 ~~(urban) during the preceding fiscal year, the amount of state aid,~~  
29 ~~excluding state aid for special education and related services, shall~~  
30 ~~be no less than the amount of such aid in the preceding fiscal year.~~  
31 ~~—(b) The increases in the amount of state aid attributable to the new~~  
32 ~~weightings created by this act, the increases in the existing weightings and~~  
33 ~~the increases in the amount of base state aid per pupil shall be deemed to~~  
34 ~~satisfy the requirements of subsection (a) for school years 2007-2008 and~~  
35 ~~2008-2009.~~  
36 ~~—(b) (c) The provisions of this section shall expire on June 30,~~  
37 ~~2010.~~  
38 ~~—[New Sec. 29. (a) As used in this section, “school district” or~~  
39 ~~“district” means a school district which has adopted a local option~~  
40 ~~budget in an amount which equals the state prescribed percentage~~  
41 ~~under K.S.A. 72-6433, and amendments thereto.~~  
42 ~~—(b) Except as provided in subsection (f), in school year 2008-~~  
43 ~~2009 and each school year thereafter, the board of education of~~

1 ~~each school district may levy annually an ad valorem tax on the~~  
2 ~~taxable tangible property of the district for the purpose of provid-~~  
3 ~~ing revenue for the local supplemental aid fund of the district and~~  
4 ~~for the purpose of paying a portion of the principal and interest~~  
5 ~~on bonds issued by cities under authority of K.S.A. 12-1774, and~~  
6 ~~amendments thereto, for the financing of redevelopment projects~~  
7 ~~upon property located within the district.~~  
8 ~~—[(c) The board of education of any school district which desires~~  
9 ~~to adopt a local option budget which exceeds the state prescribed~~  
10 ~~percentage, may do so by adoption of a resolution stating the~~  
11 ~~amount of such budget. The amount of such budget shall be ex-~~  
12 ~~pressed as a percentage of the state financial aid determined for~~  
13 ~~the district in the school year. Such resolution shall be subject to~~  
14 ~~publication, protest and election in the same manner provided for~~  
15 ~~resolutions adopted under K.S.A. 72-6433, and amendments~~  
16 ~~thereto.~~  
17 ~~—[(d) The proceeds from the tax levied by a district under au-~~  
18 ~~thority of this section, except the proceeds of such tax levied for~~  
19 ~~the purpose of paying a portion of the principal and interest on~~  
20 ~~bonds issued by cities under authority of K.S.A. 12-1774, and~~  
21 ~~amendments thereto, for the financing of redevelopment projects~~  
22 ~~upon property located within the district, shall be deposited in the~~  
23 ~~local supplemental aid fund of the district.~~  
24 ~~—[(e) There is hereby created in every school district a local sup-~~  
25 ~~plemental aid fund. The fund shall consist of amounts deposited~~  
26 ~~therein or credited thereto according to law. Amounts in the local~~  
27 ~~supplemental aid fund shall be expended on programs and services~~  
28 ~~not mandated by state law.~~  
29 ~~—[(f) Any balance remaining in the local supplemental aid fund~~  
30 ~~at the end of the budget year shall be carried forward into that~~  
31 ~~fund for succeeding budget years. Such fund shall not be subject~~  
32 ~~to the provisions of K.S.A. 79-2025 through 79-2037, and amend-~~  
33 ~~ments thereto. In preparing the budget of such school district, the~~  
34 ~~amounts credited to and the amount on hand in the enrichment~~  
35 ~~fund, and the amount expended therefrom shall be included in the~~  
36 ~~annual budget for the information of the residents of the school~~  
37 ~~district. Interest earned on the investment of moneys in any such~~  
38 ~~fund shall be credited to that fund.~~  
39 ~~—[(g) The provisions of this section shall apply in any school year~~  
40 ~~in which the legislature determines by law that it has appropriated~~  
41 ~~sufficient moneys to meet its constitutional duty to make suitable~~  
42 ~~provision for the finance of educational interests of the state.~~  
43 ~~—[Sec. 30. K.S.A. 2005 Supp. 46-1131 is hereby amended to~~

1 **read as follows: 46-1131.** (a) The purpose of this section is to assist the  
2 legislature in the gathering of information which is necessary for the leg-  
3 islature's consideration when meeting its constitutional duties to: (1) Pro-  
4 vide for intellectual, educational, vocational and scientific improvement  
5 in public schools established and maintained by the state; and (2) make  
6 suitable provision for the finance of educational interests of the state. The  
7 division of post audit shall conduct a professional cost study analysis to  
8 estimate the costs of providing programs and services required by law.  
9 ~~—[(a) The purpose of this section is to assist the legislature in the gath-~~  
10 ~~ering of information which is necessary for the legislature's consideration~~  
11 ~~in determining whether it has appropriated sufficient moneys to meet its~~  
12 ~~constitutional duty to make suitable provision for the finance of educa-~~  
13 ~~tional interests of the state. The division of legislative post audit shall~~  
14 ~~conduct a professional cost study analysis to estimate the costs of provid-~~  
15 ~~ing programs and services required by law.~~  
16 ~~—[(b) As used in this section, "law" means any: (1) State statute;~~  
17 ~~and (2) rules and regulations or standards relating to student per-~~  
18 ~~formance outcomes adopted by the state board.~~  
19 ~~—[(c) The cost study analysis shall be based upon data available~~  
20 ~~through the current school year 2004-2005. Subject to the provisions~~  
21 ~~of subsection (d), the cost study analysis shall be conducted as di-~~  
22 ~~rected by the legislative post audit committee.~~  
23 ~~—[(d) Any cost study analysis conducted pursuant to this section shall~~  
24 ~~include:~~  
25 ~~—[(1) A determination of the services or programs required by law to~~  
26 ~~be provided by school districts and a review of the high school graduation~~  
27 ~~requirements and the school performance accreditation system, pupil as-~~  
28 ~~sessments and other requirements of K.S.A. 72-6439, and amendments~~  
29 ~~thereto.~~  
30 ~~—[(2) A review of the admissions requirements established by the state~~  
31 ~~board of regents pursuant to K.S.A. 76-716, and amendments thereto;~~  
32 ~~state scholarship requirements established by the state board of regents.~~  
33 ~~—[(3) A study of the actual costs incurred in a sample of school districts~~  
34 ~~to provide reasonable estimates of the costs for regular elementary and~~  
35 ~~secondary education as required by law, including instruction, adminis-~~  
36 ~~tration, support staff, supplies, equipment and building costs.~~  
37 ~~—[(4) A study of the actual costs incurred in a sample of school districts~~  
38 ~~to provide reasonable estimates of the costs for specialized education~~  
39 ~~services as required by law including, but not limited to, special education~~  
40 ~~and related services, bilingual education and at-risk programs.~~  
41 ~~—[(5) A study of the factors which may contribute to the variations in~~  
42 ~~costs incurred by school districts of various sizes and in various regions~~  
43 ~~of the state when providing services or programs as required by law. Such~~

- 1 study shall include all administrative costs of providing program and serv-  
2 ices as required by law.
- 3 ~~—[(6) An analysis in a sample of districts as determined by the legis-~~  
4 ~~lative post auditor showing such things as:~~
- 5 ~~—[(A) The percent of the estimated costs of providing programs and~~  
6 ~~services as required by law that could have been funded by the various~~  
7 ~~types of state aid the districts received in the most recently completed~~  
8 ~~school year, as well as the percent funded by the district's local option~~  
9 ~~budget;~~
- 10 ~~—[(B) the percent of district funding that is spent on instruction;~~
- 11 ~~—[(C) the percent of district funding that is spent on administration~~  
12 ~~including central administration; and~~
- 13 ~~—[(D) the percent of district funding that is spent on support services.~~
- 14 ~~—[(7) A review of relevant studies that assess whether there is a cor-~~  
15 ~~relation between amounts spent on education and student performance.~~
- 16 ~~—[(8) A review to determine whether students who are counted as a~~  
17 ~~basis for computing funding for specialized educational services are actu-~~  
18 ~~ally receiving those services.~~
- 19 ~~—[(9) Any additional reviews or analyses the legislative post auditor~~  
20 ~~considers relevant to the legislature's decisions regarding the cost of fund-~~  
21 ~~ing services or programs required by law.~~
- 22 ~~—[(e) The division also shall conduct a professional cost study analysis~~  
23 ~~considering the same factors specified in subsection (d), except that such~~  
24 ~~cost study analysis shall consider only those curriculum, related services~~  
25 ~~and programs mandated by state statute.~~
- 26 ~~—[(f) *(d)* In conducting such cost analysis study, historical data~~  
27 ~~and expenditures may be used to estimate future reasonable and~~  
28 ~~actual costs so long as any examination of historical data and ex-~~  
29 ~~penditure through a reliable method of extrapolation. The cost~~  
30 ~~study analysis shall incorporate these requirements and any report~~  
31 ~~to the legislature must demonstrate how the incorporation was~~  
32 ~~accomplished.~~
- 33
- 34 ~~—[(g) *(f)* In conducting such cost analysis study and subject to the~~  
35 ~~limitations of the budget of the division and appropriations there-~~  
36 ~~for, the legislative post auditor may enter into contracts with con-~~  
37 ~~sultants as the post auditor deems necessary.~~
- 38 ~~—[(h) *(g)* In conducting such cost study analysis, the legislative~~  
39 ~~post auditor shall have the authority to access all books, accounts,~~  
40 ~~records, files, documents and correspondence, confidential or oth-~~  
41 ~~erwise, as authorized in conducting an audit under the legislative~~  
42 ~~post audit act.~~
- 43 ~~—[(i) *(h)* Following the completion of such cost analysis study, the leg-~~

1 legislative post auditor shall submit a detailed report thereon to the legisla-  
2 ture ~~On or before the first day of the 2006 legislative session follow-~~  
3 ~~ing the completion of each such cost analysis study, the legislative post~~  
4 ~~auditor shall submit a detailed report thereon. If additional time is~~  
5 ~~needed to provide the most accurate information relating to any~~  
6 ~~area of requested study, the legislative post auditor shall so report~~  
7 ~~to the legislature, explaining the reasons for the need for addi-~~  
8 ~~tional time and providing a reasonable time frame for completion~~  
9 ~~of that aspect of the study. In that event, the legislative post auditor~~  
10 ~~shall submit a report on that portion of the study which has been~~  
11 ~~completed before the start of the 2006 legislative session and the~~  
12 ~~balance of such report shall be submitted within the time frame~~  
13 ~~established by the legislative post auditor when requesting addi-~~  
14 ~~tional time.~~

15 ~~—[(j)] For any agency required to be audited under K.S.A. 74-7283 et~~  
16 ~~seq., and amendments thereto, in time to be reviewed and evaluated~~  
17 ~~during the 2006, 2007 or 2008 regular session of the legislature, such~~  
18 ~~review and evaluation shall be moved forward one year.~~

19 ~~—[(k) (i)] The provisions of this section shall be part of and sup-~~  
20 ~~plemental to the legislative post audit act.~~

21 ~~—[Sec. 31. K.S.A. 2005 Supp. 72-6433 is hereby amended to~~  
22 ~~read as follows: 72-6433. (a) (1) The board of any district may adopt~~  
23 ~~a local option budget in each school year in an amount not to ex-~~  
24 ~~ceed an amount equal to the district prescribed percentage of the~~  
25 ~~amount of state financial aid determined for the district in the~~  
26 ~~school year. As used in this section, “district prescribed percent-~~  
27 ~~age” means:~~

28 ~~—[(A)] For any district that was authorized to adopt and that~~  
29 ~~adopted a local option budget in the 1996-97 school year and to~~  
30 ~~which the provisions of K.S.A. 72-6444, and amendments thereto,~~  
31 ~~do not apply in the current school year, in the 2001-02 school year~~  
32 ~~and in each school year thereafter, a percentage that is equal to~~  
33 ~~80% of the percentage specified in the resolution under which the~~  
34 ~~district was authorized to adopt a local option budget in the 1996-~~  
35 ~~97 school year;~~

36 ~~—[(B)] for any district that was authorized to adopt and that~~  
37 ~~adopted a local option budget in the 1996-97 school year and to~~  
38 ~~which the provisions of K.S.A. 72-6444, and amendments thereto,~~  
39 ~~apply in the current school year, a percentage in the 2001-02~~  
40 ~~school year and each school year thereafter that is equal to the~~  
41 ~~sum of the percentage of the amount of state financial aid the~~  
42 ~~district was authorized to budget in the preceding school year and~~  
43 ~~the percentage computed for the district by the state board under~~

1 ~~the provisions of K.S.A. 72-6444, and amendments thereto;~~  
2 ~~—[(C)] for any district that was not authorized to adopt a local~~  
3 ~~option budget in the 1996-97 school year and to which the provi-~~  
4 ~~sions of K.S.A. 72-6444, and amendments thereto, apply in the cur-~~  
5 ~~rent school year, a percentage in the 2001-02 school year and each~~  
6 ~~school year thereafter that is equal to the sum of the percentage~~  
7 ~~of the amount of state financial aid the district was authorized to~~  
8 ~~budget in the preceding school year and the percentage computed~~  
9 ~~for the district by the state board under the provisions of K.S.A.~~  
10 ~~72-6444, and amendments thereto;~~  
11 ~~—[(D)] for any district to which the provisions of K.S.A. 72-6444,~~  
12 ~~and amendments thereto, applied in the 1997-98 school year and~~  
13 ~~to which the provisions of K.S.A. 72-6444, and amendments~~  
14 ~~thereto, do not apply in the current school year because an in-~~  
15 ~~crease in the amount budgeted by the district in its local option~~  
16 ~~budget as authorized by a resolution adopted under the provisions~~  
17 ~~of subsection (b) causes the actual amount per pupil budgeted by~~  
18 ~~the district in the preceding school year as determined for the~~  
19 ~~district under provision (1) of subsection (a) of K.S.A. 72-6444, and~~  
20 ~~amendments thereto, to equal or exceed the average amount per~~  
21 ~~pupil of general fund budgets and local option budgets computed~~  
22 ~~by the state board under whichever of the provisions (7) through~~  
23 ~~(10) of subsection (a) of K.S.A. 72-6444, and amendments thereto,~~  
24 ~~is applicable to the district's enrollment group, a percentage that~~  
25 ~~is equal to the percentage of the amount of state financial aid the~~  
26 ~~district was authorized to budget in the preceding school year if~~  
27 ~~the resolution authorized the district to increase its local option~~  
28 ~~budget on a continuous and permanent basis. If the resolution that~~  
29 ~~authorized the district to increase its local option budget specified~~  
30 ~~a definite period of time for which the district would retain its~~  
31 ~~authority to increase the local option budget and such authority~~  
32 ~~lapses at the conclusion of such period and is not renewed, the~~  
33 ~~term district prescribed percentage means a percentage that is~~  
34 ~~equal to the percentage of the amount of state financial aid the~~  
35 ~~district was authorized to budget in the preceding school year less~~  
36 ~~the percentage of increase that was authorized by the resolution~~  
37 ~~unless the loss of the percentage of increase that was authorized~~  
38 ~~by the resolution would cause the actual amount per pupil bud-~~  
39 ~~geted by the district to be less than the average amount per pupil~~  
40 ~~of general fund budgets and local option budgets computed by the~~  
41 ~~state board under whichever of the provisions (7) through (10) of~~  
42 ~~subsection (a) of K.S.A. 72-6444, and amendments thereto, is ap-~~  
43 ~~plicable to the district's enrollment group, in which case, the term~~

1 ~~district prescribed percentage means a percentage that is equal to~~  
2 ~~the percentage of the amount of state financial aid the district was~~  
3 ~~authorized to budget in the preceding school year less the per-~~  
4 ~~centage of increase that was authorized by the resolution plus a~~  
5 ~~percentage which shall be computed for the district by the state~~  
6 ~~board in accordance with the provisions of K.S.A. 72-6444, and~~  
7 ~~amendments thereto, except that, in making the determination of~~  
8 ~~the actual amount per pupil budgeted by the district in the pre-~~  
9 ~~ceding school year, the state board shall exclude the percentage~~  
10 ~~of increase that was authorized by the resolution.~~

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

15 ~~—(B) In lieu of utilizing the authority granted by subpart (A) for~~  
16 ~~adoption of a local option budget, the board of a district may pass~~  
17 ~~a resolution authorizing adoption of such a budget and publish~~  
18 ~~such resolution once in a newspaper having general circulation in~~  
19 ~~the district. The resolution shall be published in substantial com-~~  
20 ~~pliance with the following form:~~

21 ~~[Unified School District No. \_\_\_\_\_,~~

22 ~~\_\_\_\_\_ County, Kansas.~~

23 ~~{RESOLUTION~~

24 ~~{Be It Resolved that:~~

25 ~~—[The board of education of the above-named school district shall be authorized~~  
26 ~~to adopt a local option budget in each school year for a period of time not to exceed~~  
27 ~~\_\_\_\_\_ years in an amount not to exceed \_\_\_\_\_% of the amount of state~~  
28 ~~financial aid determined for the current school year. The local option budget au-~~  
29 ~~thorized by this resolution may be adopted, unless a petition in opposition to the~~  
30 ~~same, signed by not less than 5% of the qualified electors of the school district, is~~  
31 ~~filed with the county election officer of the home county of the school district within~~  
32 ~~30 days after publication of this resolution. In the event a petition is filed, the county~~  
33 ~~election officer shall submit the question of whether adoption of the local option~~  
34 ~~budget shall be authorized to the electors of the school district at an election called~~  
35 ~~for the purpose or at the next general election, as is specified by the board of~~  
36 ~~education of the school district.~~

37 ~~{CERTIFICATE~~

38 ~~{1—This is to certify that the above resolution was duly adopted by the board of~~  
39 ~~education of Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas;~~  
40 ~~on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_~~

41 \_\_\_\_\_  
42 ~~{Clerk of the board of education.~~

43 ~~—[All of the blanks in the resolution shall be appropriately filled.~~

1 ~~The blank preceding the word “years” shall be filled with a specific~~  
2 ~~number, and the blank preceding the percentage symbol shall be~~  
3 ~~filled with a specific number. No word shall be inserted in either~~  
4 ~~of the blanks. The percentage specified in the resolution shall not~~  
5 ~~exceed the district prescribed percentage. The resolution shall be~~  
6 ~~published once in a newspaper having general circulation in the~~  
7 ~~school district. If no petition as specified above is filed in accord-~~  
8 ~~ance with the provisions of the resolution, the board may adopt a~~  
9 ~~local option budget. If a petition is filed as provided in the reso-~~  
10 ~~lution, the board may notify the county election officer of the date~~  
11 ~~of an election to be held to submit the question of whether adop-~~  
12 ~~tion of a local option budget shall be authorized. If the board fails~~  
13 ~~to notify the county election officer within 30 days after a petition~~  
14 ~~is filed, the resolution shall be deemed abandoned and no like~~  
15 ~~resolution shall be adopted by the board within the nine months~~  
16 ~~following publication of the resolution. If any district is authorized~~  
17 ~~to adopt a local option budget under this subpart, but the board~~  
18 ~~of such district chooses, in any school year, not to adopt such a~~  
19 ~~budget or chooses, in any school year, to adopt such budget in an~~  
20 ~~amount less than the amount of the district prescribed percentage~~  
21 ~~of the amount of state financial aid in any school year, such board~~  
22 ~~of education may so choose. If the board of any district refrains~~  
23 ~~from adopting a local option budget in any one or more school~~  
24 ~~years or refrains from budgeting the total amount authorized for~~  
25 ~~any one or more school years, the authority of such district to adopt~~  
26 ~~a local option budget shall not be extended by such refrainment~~  
27 ~~beyond the period specified in the resolution authorizing adoption~~  
28 ~~of such budget, nor shall the amount authorized to be budgeted~~  
29 ~~in any succeeding school year be increased by such refrainment.~~  
30 ~~Whenever an initial resolution has been adopted under this sub-~~  
31 ~~part, and such resolution specified a lesser percentage than the~~  
32 ~~district prescribed percentage, the board of the district may adopt~~  
33 ~~one or more subsequent resolutions under the same procedure as~~  
34 ~~provided for the initial resolution and subject to the same condi-~~  
35 ~~tions, and shall be authorized to increase the percentage as spec-~~  
36 ~~ified in any such subsequent resolution for the remainder of the~~  
37 ~~period of time specified in the initial resolution. Any percentage~~  
38 ~~specified in a subsequent resolution or in subsequent resolutions~~  
39 ~~shall be limited so that the sum of the percentage authorized in~~  
40 ~~the initial resolution and the percentage authorized in the subse-~~  
41 ~~quent resolution or in subsequent resolutions is not in excess of~~  
42 ~~the district prescribed percentage in any school year. The board~~  
43 ~~of any district that has been authorized to adopt a local option~~

1 ~~budget under this subpart and levied a tax under authority of~~  
2 ~~K.S.A. 72-6435, and amendments thereto, may initiate, at any time~~  
3 ~~after the final levy is certified to the county clerk under any cur-~~  
4 ~~rent authorization, procedures to renew its authority to adopt a~~  
5 ~~local option budget in the manner specified in this subpart or may~~  
6 ~~utilize the authority granted by subpart (A). As used in this subpart,~~  
7 ~~the term “authorized to adopt a local option budget” means that~~  
8 ~~a district has adopted a resolution under this subpart, has pub-~~  
9 ~~lished the same, and either that the resolution was not protested~~  
10 ~~or that it was protested and an election was held by which the~~  
11 ~~adoption of a local option budget was approved.~~  
12 ~~—[(3) The provisions of this subsection are subject to the provi-~~  
13 ~~sions of subsections (b) and (c).~~  
14 ~~—[(b) The provisions of this subsection (b) shall be subject to the pro-~~  
15 ~~visions of K.S.A. 72-6433a, and amendments thereto.~~  
16 ~~—[(1) The board of any district that adopts a local option budget~~  
17 ~~under subsection (a) may increase the amount of such budget in~~  
18 ~~each school year in an amount which together with the percentage~~  
19 ~~of the amount of state financial aid budgeted under subsection (a)~~  
20 ~~does not exceed the state prescribed percentage of the amount of~~  
21 ~~state financial aid determined for the district in the school year if~~  
22 ~~the board of the district determines that an increase in such budget~~  
23 ~~would be in the best interests of the district.~~  
24 ~~—[(2) No district may increase a local option budget under au-~~  
25 ~~thority of this subsection until: (A) A resolution authorizing such~~  
26 ~~an increase is passed by the board and published once in a news-~~  
27 ~~paper having general circulation in the district; or (B) the question~~  
28 ~~of whether the board shall be authorized to increase the local op-~~  
29 ~~tion budget has been submitted to and approved by the qualified~~  
30 ~~electors of the district at a special election called for the purpose.~~  
31 ~~Any such election shall be noticed, called and held in the manner~~  
32 ~~provided by K.S.A. 10-120, and amendments thereto, for the no-~~  
33 ~~ticing, calling and holding of elections upon the question of issuing~~  
34 ~~bonds under the general bond law. The notice of such election~~  
35 ~~shall state the purpose for and time of the election, and the ballot~~  
36 ~~shall be designed with the question of whether the board of edu-~~  
37 ~~cation of the district shall be continuously and permanently au-~~  
38 ~~thorized to increase the local option budget of the district in each~~  
39 ~~school year by a percentage which together with the percentage~~  
40 ~~of the amount of state financial aid budgeted under subsection (a)~~  
41 ~~does not exceed the state prescribed percentage in any school~~  
42 ~~year. If a majority of the qualified electors voting at the election~~  
43 ~~approve authorization of the board to increase the local option~~

1 ~~budget, the board shall have such authority. If a majority of the~~  
2 ~~qualified electors voting at the election are opposed to authori-~~  
3 ~~zation of the board to increase the local option budget, the board~~  
4 ~~shall not have such authority and no like question shall be sub-~~  
5 ~~mitted to the qualified electors of the district within the nine~~  
6 ~~months following the election.~~  
7 ~~—[(3) (A) Subject to the provisions of subpart (B), a resolution~~  
8 ~~authorizing an increase in the local option budget of a district shall~~  
9 ~~state that the board of education of the district shall be authorized~~  
10 ~~to increase the local option budget of the district in each school~~  
11 ~~year in an amount not to exceed \_\_\_\_\_% of the amount of state~~  
12 ~~financial aid determined for the current school year and that the~~  
13 ~~percentage of increase may be reduced so that the sum of the~~  
14 ~~percentage of the amount of state financial aid budgeted under~~  
15 ~~subsection (a) and the percentage of increase specified in the res-~~  
16 ~~olution does not exceed the state prescribed percentage in any~~  
17 ~~school year. The blank preceding the percentage symbol shall be~~  
18 ~~filled with a specific number. No word shall be inserted in the~~  
19 ~~blank. The resolution shall specify a definite period of time for~~  
20 ~~which the board shall be authorized to increase the local option~~  
21 ~~budget and such period of time shall be expressed by the specific~~  
22 ~~number of school years for which the board shall retain its au-~~  
23 ~~thority to increase the local option budget. No word shall be used~~  
24 ~~to express the number of years for which the board shall be au-~~  
25 ~~thorized to increase the local option budget.~~  
26 ~~—[(B) In lieu of the requirements of subpart (A) and at the dis-~~  
27 ~~cretion of the board, a resolution authorizing an increase in the~~  
28 ~~local option budget of a district may state that the board of edu-~~  
29 ~~cation of the district shall be continuously and permanently au-~~  
30 ~~thorized to increase the local option budget of the district in each~~  
31 ~~school year by a percentage which together with the percentage~~  
32 ~~of the amount of state financial aid budgeted under subsection (a)~~  
33 ~~does not exceed the state prescribed percentage in any school~~  
34 ~~year.~~  
35 ~~—[(4) A resolution authorizing an increase in the local option~~  
36 ~~budget of a district shall state that the amount of the local option~~  
37 ~~budget may be increased as authorized by the resolution unless a~~  
38 ~~petition in opposition to such increase, signed by not less than 5%~~  
39 ~~of the qualified electors of the school district, is filed with the~~  
40 ~~county election officer of the home county of the school district~~  
41 ~~within 30 days after publication. If no petition is filed in accord-~~  
42 ~~ance with the provisions of the resolution, the board is authorized~~  
43 ~~to increase the local option budget of the district. If a petition is~~

1 ~~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~~  
3 ~~question of whether the board shall be authorized to increase the~~  
4 ~~local option budget of the district. If the board fails to notify the~~  
5 ~~county election officer within 30 days after a petition is filed, the~~  
6 ~~resolution shall be deemed abandoned and no like resolution shall~~  
7 ~~be adopted by the board within the nine months following publi-~~  
8 ~~cation of the resolution.~~  
9 ~~—[(5) The requirements of provision (2) do not apply to any dis-~~  
10 ~~trict that is continuously and permanently authorized to increase~~  
11 ~~the local option budget of the district. An increase in the amount~~  
12 ~~of a local option budget by such a district shall require a majority~~  
13 ~~vote of the members of the board and shall require no other pro-~~  
14 ~~cedure, authorization or approval.~~  
15 ~~—[(6) If any district is authorized to increase a local option~~  
16 ~~budget, but the board of such district chooses, in any school year,~~  
17 ~~not to adopt or increase such budget or chooses, in any school year,~~  
18 ~~to adopt or increase such budget in an amount less than the~~  
19 ~~amount authorized, such board of education may so choose. If the~~  
20 ~~board of any district refrains from adopting or increasing a local~~  
21 ~~option budget in any one or more school years or refrains from~~  
22 ~~budgeting the total amount authorized for any one or more school~~  
23 ~~years, the amount authorized to be budgeted in any succeeding~~  
24 ~~school year shall not be increased by such refrainment, nor shall~~  
25 ~~the authority of the district to increase its local option budget be~~  
26 ~~extended by such refrainment beyond the period of time specified~~  
27 ~~in the resolution authorizing an increase in the local option budget~~  
28 ~~if the resolution specified such a period of time.~~  
29 ~~—[(7) Whenever an initial resolution has been adopted under~~  
30 ~~this subsection, and such resolution specified a percentage which~~  
31 ~~together with the percentage of the amount of state financial aid~~  
32 ~~budgeted under subsection (a) is less than the state prescribed~~  
33 ~~percentage, the board of the district may adopt one or more sub-~~  
34 ~~sequent resolutions under the same procedure as provided for the~~  
35 ~~initial resolution and shall be authorized to increase the percent-~~  
36 ~~age as specified in any such subsequent resolution. If the initial~~  
37 ~~resolution specified a definite period of time for which the district~~  
38 ~~is authorized to increase its local option budget, the authority to~~  
39 ~~increase such budget by the percentage specified in any subse-~~  
40 ~~quent resolution shall be limited to the remainder of the period of~~  
41 ~~time specified in the initial resolution. Any percentage specified~~  
42 ~~in a subsequent resolution or in subsequent resolutions shall be~~  
43 ~~limited so that the sum of the percentage authorized in the initial~~

1 ~~resolution and the percentage authorized in the subsequent res-~~  
2 ~~olution or in subsequent resolutions together with the percentage~~  
3 ~~of the amount of state financial aid budgeted under subsection (a)~~  
4 ~~is not in excess of the state prescribed percentage in any school~~  
5 ~~year.~~  
6 ~~—[(8) (A) Subject to the provisions of subpart (B), the board of~~  
7 ~~any district that has adopted a local option budget under subsec-~~  
8 ~~tion (a), has been authorized to increase such budget under a res-~~  
9 ~~olution which specified a definite period of time for retention of~~  
10 ~~such authorization, and has levied a tax under authority of K.S.A.~~  
11 ~~72-6435, and amendments thereto, may initiate, at any time after~~  
12 ~~the final levy is certified to the county clerk under any current~~  
13 ~~authorization, procedures to renew the authority to increase the~~  
14 ~~local option budget subject to the conditions and in the manner~~  
15 ~~specified in provisions (2) and (3) of this subsection.~~  
16 ~~—[(B) The provisions of subpart (A) do not apply to the board of~~  
17 ~~any district that is continuously and permanently authorized to~~  
18 ~~increase the local option budget of the district.~~  
19 ~~—[(9) As used in this subsection:~~  
20 ~~—[(A) “Authorized to increase a local option budget” means ei-~~  
21 ~~ther that a district has held a special election under provision (2)(B)~~  
22 ~~by which authority of the board to increase a local option budget~~  
23 ~~was approved, or that a district has adopted a resolution under~~  
24 ~~provision (2) (A), has published the same, and either that the res-~~  
25 ~~olution was not protested or that it was protested and an election~~  
26 ~~was held by which the authority of the board to increase a local~~  
27 ~~option budget was approved.~~  
28 ~~—[(B) Except as provided by paragraph (C), “state prescribed per-~~  
29 ~~centage” means 27% for school year 2005-2006, 29% 30% for school~~  
30 ~~year 2006-2007 and 30% 33% for school year 2007-2008 and each~~  
31 ~~school year thereafter.~~  
32 ~~—[(C) In school year 2008-2009 and each school year thereafter, “state~~  
33 ~~prescribed percentage” means that percentage deemed appropriate by the~~  
34 ~~board of education of each school district. The provisions of this section~~  
35 ~~shall apply only in school years in which the legislature determines, by~~  
36 ~~law, that (i) the legislature has appropriated sufficient moneys to meet its~~  
37 ~~constitutional duty to make suitable provision for the finance of educa-~~  
38 ~~tional interests of the state and (ii) such moneys are distributed to school~~  
39 ~~districts so that the districts’ costs of providing programs and services are~~  
40 ~~funded. Such determination shall be based upon the cost study analyses~~  
41 ~~required by K.S.A. 2005 Supp. 46-1131, and amendments thereto.~~  
42 ~~—[(c) To the extent the provisions of the foregoing subsections~~  
43 ~~conflict with this subsection, this subsection shall control. Any dis-~~

1 ~~trict that is authorized to adopt a local option budget in the 1997-~~  
2 ~~98 school year under a resolution which authorized the adoption~~  
3 ~~of such budget in accordance with the provisions of this section~~  
4 ~~prior to its amendment by this act may continue to operate under~~  
5 ~~such resolution for the period of time specified in the resolution~~  
6 ~~or may abandon the resolution and operate under the provisions~~  
7 ~~of this section as amended by this act. Any such district shall op-~~  
8 ~~erate under the provisions of this section as amended by this act~~  
9 ~~after the period of time specified in the resolution has expired.~~  
10 ~~—[(d) (1) There is hereby established in every district that~~  
11 ~~adopts a local option budget a fund which shall be called the sup-~~  
12 ~~plemental general fund. The fund shall consist of all amounts de-~~  
13 ~~posited therein or credited thereto according to law.~~  
14 ~~—[(2) Subject to the limitation imposed under provision (3),~~  
15 ~~amounts in the supplemental general fund may be expended for~~  
16 ~~any purpose for which expenditures from the general fund are~~  
17 ~~authorized or may be transferred to the general fund of the district~~  
18 ~~or to any program weighted fund or categorical fund of the district.~~  
19 ~~—[(3) Amounts in the supplemental general fund may not be ex-~~  
20 ~~pended nor transferred to the general fund of the district for the~~  
21 ~~purpose of making payments under any lease-purchase agreement~~  
22 ~~involving the acquisition of land or buildings which is entered into~~  
23 ~~pursuant to the provisions of K.S.A. 72-8225, and amendments~~  
24 ~~thereto.~~  
25 ~~—[(4) Any unexpended and unencumbered cash balance remain-~~  
26 ~~ing in the supplemental general fund of a district at the conclusion~~  
27 ~~of any school year in which a local option budget is adopted shall~~  
28 ~~be disposed of as provided in this subsection. If the district did not~~  
29 ~~receive supplemental general state aid in the school year and the~~  
30 ~~board of the district determines that it will be necessary to adopt~~  
31 ~~a local option budget in the ensuing school year, the total amount~~  
32 ~~of the cash balance remaining in the supplemental general fund~~  
33 ~~shall be maintained in such fund or transferred to the general fund~~  
34 ~~of the district. If the board of such a district determines that it will~~  
35 ~~not be necessary to adopt a local option budget in the ensuing~~  
36 ~~school year, the total amount of the cash balance remaining in the~~  
37 ~~supplemental general fund shall be transferred to the general fund~~  
38 ~~of the district. If the district received supplemental general state~~  
39 ~~aid in the school year, transferred or expended the entire amount~~  
40 ~~budgeted in the local option budget for the school year, and de-~~  
41 ~~termines that it will be necessary to adopt a local option budget in~~  
42 ~~the ensuing school year, the total amount of the cash balance re-~~  
43 ~~maining in the supplemental general fund shall be maintained in~~

1 ~~such fund or transferred to the general fund of the district. If such~~  
2 ~~a district determines that it will not be necessary to adopt a local~~  
3 ~~option budget in the ensuing school year, the total amount of the~~  
4 ~~cash balance remaining in the supplemental general fund shall be~~  
5 ~~transferred to the general fund of the district. If the district re-~~  
6 ~~ceived supplemental general state aid in the school year, did not~~  
7 ~~transfer or expend the entire amount budgeted in the local option~~  
8 ~~budget for the school year, and determines that it will not be nec-~~  
9 ~~essary to adopt a local option budget in the ensuing school year,~~  
10 ~~the total amount of the cash balance remaining in the supplement-~~  
11 ~~tal general fund shall be transferred to the general fund of the~~  
12 ~~district. If the district received supplemental general state aid in~~  
13 ~~the school year, did not transfer or expend the entire amount~~  
14 ~~budgeted in the local option budget for the school year, and de-~~  
15 ~~termines that it will be necessary to adopt a local option budget in~~  
16 ~~the ensuing school year, the state board shall determine the ratio~~  
17 ~~of the amount of supplemental general state aid received to the~~  
18 ~~amount of the local option budget of the district for the school~~  
19 ~~year and multiply the total amount of the cash balance remaining~~  
20 ~~in the supplemental general fund by such ratio. An amount equal~~  
21 ~~to the amount of the product shall be transferred to the general~~  
22 ~~fund of the district. The amount remaining in the supplemental~~  
23 ~~general fund may be maintained in such fund or transferred to the~~  
24 ~~general fund of the district.~~

25 ~~—(c) To the extent the provisions of the foregoing section con-~~  
26 ~~flict with this subsection, this subsection shall control. Any district~~  
27 ~~that adopted or was authorized to adopt a local option budget for school~~  
28 ~~year 2004-2005 in an amount equal to 25% may adopt a local option~~  
29 ~~budget for school year 2005-2006 in an amount not to exceed the state~~  
30 ~~prescribed percentage in effect on July 1, 2005, by adoption of a resolu-~~  
31 ~~tion. Such resolution shall not be subject to the provisions of this section~~  
32 ~~relating to publication, protest or election. Any resolution authorizing the~~  
33 ~~adoption of a local option budget in excess of 25% of the state financial~~  
34 ~~aid of the district in the current school year shall be subject to publication,~~  
35 ~~protest and election in the same manner as otherwise provided by this~~  
36 ~~section.~~

37 ~~—Sec. 32. — K.S.A. 2005 Supp. 46-1131, 72-6405, 72-6407, 72-~~  
38 ~~6409, 72-6410, 72-6412, 72-6414, 72-6414a, 72-6414b, 72-6421,~~  
39 ~~72-6426, 72-6433, 72-6434, 72-6442b, 72-6449, 72-64b01, 72-~~  
40 ~~64c02, 72-64c04, 72-8204e, 72-8814, 72-9509, 75-2320, 79-2926~~  
41 ~~and 79-2927a are hereby repealed.]~~

42 [New Sec. 3. (a) The density at-risk pupil weighting of each  
43 school district shall be determined by the state board by multiply-

1 ing the number of at-risk pupils included in enrollment of the dis-  
2 trict by .084 in school year 2006-2007, by .089 in school year 2007-  
3 2008 and by .094 in school year 2008-2009 and each school year  
4 thereafter. The product is the density at-risk pupil weighting of  
5 the district.

6 [(b) As used in this section, “school district” means any school  
7 district which had an enrollment in the preceding school year of  
8 (1) at least 50% at-risk pupils or (2) at least 35.1% at-risk pupils  
9 with an enrollment density of at least 212.1 pupils per square mile.

10 [(c) Any amount of moneys received by a district from the den-  
11 sity at-risk weighting shall be expended first on at-risk programs  
12 for the grade-levels of the district which had the lowest proficiency  
13 scores on the mathematics and reading state assessments in the  
14 preceding school year.

15 [New Sec. 4. (a) The board of education of any school district  
16 may reimburse any teacher employed by the school district for the  
17 direct costs incurred by such teacher in attaining full endorsement  
18 as an ESOL teacher.

19 [(b) Subject to the limitations of appropriations therefor, each  
20 school year any school district which has reimbursed teachers as  
21 authorized by subsection (a) is eligible to receive a grant of state  
22 moneys in an amount to be determined by the state board.

23 [(c) In order to be eligible for a grant under this section, the  
24 board of education of the school district shall submit to the state  
25 board an application for a grant and shall certify the amount ex-  
26 pended on such reimbursements. The application and certification  
27 shall be prepared in such form and manner as required by the state  
28 board and shall be submitted at a time to be determined and spec-  
29 ified by the state board.

30 [(d) Each school district which is awarded a grant under this  
31 section shall make such periodic and special reports to the state  
32 board as it may request.

33 [(e) All moneys received by a school district under authority of  
34 this section shall be deposited in the general fund of the school  
35 district and shall be considered reimbursement of the district for  
36 the purpose of the school district finance and quality performance  
37 act. To the extent that grant moneys have been awarded to the  
38 district, the board of education of any district which has been  
39 awarded a grant pursuant to this section shall reimburse teachers  
40 employed by the school district for the direct costs incurred by  
41 such teacher in attaining full endorsement as an ESOL teacher.

42 [(f) The state board shall establish standards and criteria for  
43 reviewing, evaluating and approving applications for grants sub-

1 mitted pursuant to this section. All grants shall be awarded by the  
2 state board in accordance with the standards and criteria estab-  
3 lished by the state board. The state board shall approve applica-  
4 tions of school districts for grants, determine the amount of grants  
5 and be responsible for payment of grants to school districts. When  
6 awarding grants pursuant to this section, the state board shall give  
7 priority to those districts with the greatest need for teachers with  
8 an ESOL endorsement. If the amount of appropriations for the  
9 payment of grants under this section is insufficient to pay in full  
10 the amount each school district is determined to be eligible to  
11 receive for the school year, the state board shall prorate the  
12 amount appropriated among all school districts which are eligible  
13 to receive grants of state moneys in proportion to the amount each  
14 school district is determined to be eligible to receive.

15 [(g) Nothing in this section shall be construed as prohibiting  
16 districts from reimbursing teachers for such direct costs from  
17 other moneys of the district.

18 [(h) As used in this section:

19 [(1) “ESOL” means English for speakers of other languages.

20 [(2) “Direct costs” means the costs of books, fees, tuition or  
21 other charges for courses necessary to attain full endorsement as  
22 an ESOL teacher.

23 [New Sec. 5. (a) Subject to the limitations of appropriations  
24 therefor, any school district which desires to establish a vocational  
25 education program may submit an application for a grant of mon-  
26 eys in an amount to be determined by the state board for the pur-  
27 pose of paying the costs of establishing a vocational education pro-  
28 gram, any operating expenses related thereto and the cost of  
29 acquiring equipment therefor.

30 [(b) In order to be eligible for a grant under this section, the  
31 board of education of the school district shall submit to the state  
32 board an application for a grant. The application shall be prepared  
33 in such form and manner as required by the state board and shall  
34 be submitted at a time to be determined and specified by the state  
35 board.

36 [(c) The state board shall establish standards and criteria for  
37 reviewing, evaluating and approving applications for grants sub-  
38 mitted pursuant to this section. All grants shall be awarded by the  
39 state board in accordance with the standards and criteria estab-  
40 lished by the state board. The state board shall determine the  
41 amount of grants and be responsible for payment of grants to  
42 school districts. If the amount of appropriations for the payment  
43 of grants under this section is insufficient to pay in full the amount

1 each school district is determined to be eligible to receive for the  
2 school year, the state board shall prorate the amount appropriated  
3 among all school districts which are eligible to receive grants of  
4 state moneys in proportion to the amount each school district is  
5 determined to be eligible to receive.

6 [(d) Each school district which is awarded a grant under this  
7 section shall make such periodic and special reports of statistical  
8 and financial information to the state board as it may request.

9 [New Sec. 6. In order to achieve uniform reporting of expend-  
10 itures by school districts in school district budgets, districts shall  
11 report expenditures in the manner required by the state board.

12 [New Sec. 7. In order to provide for the regional cost differ-  
13 ences among the school districts in the state, the state board shall  
14 make recommendations to the governor for adjustments in the  
15 amount of state aid paid to districts. In determining any such ad-  
16 justment, the state board shall use data from: (1) The national cen-  
17 ter for educational statistics; (2) the cost study analysis of elemen-  
18 tary and secondary education in Kansas: Estimating the costs of  
19 K-12 Education (January 2006) reported by the legislative division  
20 of post audit; (3) other studies conducted by the legislative division  
21 of post audit; (4) studies conducted by the state board; or (5) other  
22 sources the state board deems appropriate. The state board shall  
23 file such recommendations, if any, as part of the budget estimate  
24 required by K.S.A. 75-3717, and amendments thereto.

25 [New Sec. 8. It is the public policy of the state of Kansas that  
26 neither the legislature nor school districts shall be required to pay  
27 any costs attributable to meeting requirements of federal law or  
28 rules and regulations or standards adopted by the state board in  
29 conformance with such federal law unless funding to comply with  
30 such federal law, rules and regulations or standards is provided by  
31 the federal government in an amount deemed adequate by the  
32 legislature.

33 [New Sec. 9. In any civil action in law or equity in which a  
34 legislative enactment of this state is alleged to violate the provi-  
35 sions of article 6 of the Kansas constitution, the supreme court  
36 shall have appellate jurisdiction only.

37 [New Sec. 10. In any civil action in law or equity in which a  
38 legislative enactment is alleged to violate the provisions of article  
39 6 of the Kansas constitution, the district court shall be the exclusive  
40 court of original jurisdiction.

41 [New Sec. 11. (a) The nonproficient pupil weighting of each  
42 district shall be determined by the state board as follows:

43 [(1) Determine the number of pupils who were not eligible for

1 free meals under the national school lunch act and who took the  
2 mathematics or reading state assessments in school year 2004-  
3 2005;

4 [(2) determine the number of all pupils who scored below pro-  
5 ficiency on either the mathematics or reading state assessments in  
6 school year 2004-2005;

7 [(3) divide the number determined under paragraph (2) by the  
8 number determined under paragraph (1);

9 [(4) subtract the number of pupils who are eligible for free  
10 meals under the national school lunch act from the enrollment of  
11 the district;

12 [(5) multiply the difference determined under paragraph (4)  
13 by the dividend determined under paragraph (3); and

14 [(6) multiply the product determined under paragraph (5) by  
15 .029. The product is the nonproficient pupil weighting of the dis-  
16 trict.

17 [(b) If the number of pupils enrolled in the district who are  
18 eligible for free meals under the national school lunch act is  
19 greater than the number of at-risk pupils, as defined by the state  
20 board, who are enrolled in the district, the state board shall reduce  
21 the amount of moneys a district is entitled to receive pursuant to  
22 subsection (a) by an amount determined by the state board as fol-  
23 lows:

24 [(1) Determine the number of pupils enrolled in the district  
25 who are eligible for free meals under the national school lunch act;

26 [(2) subtract the number of at-risk pupils, as defined by the  
27 state board, who are enrolled in the district from the number de-  
28 termined under paragraph (1);

29 [(3) multiply the difference determined under paragraph (2)  
30 by .029;

31 [(4) multiply the product determined under paragraph (3) by  
32 the amount of base state aid per pupil; and

33 [(5) subtract the product determined under paragraph (4) from  
34 the amount of the moneys a district would be entitled to receive  
35 pursuant to subsection (a). The remainder is the amount of moneys  
36 a district is entitled to receive pursuant to this section.

37 [(c) The provisions of this section shall expire June 30, 2007.

38 [New Sec. 12. (a) There is hereby established in every district  
39 a fund which shall be called the nonproficient pupil education  
40 fund, which fund shall consist of all moneys deposited therein or  
41 transferred thereto according to law. The expenses of a district  
42 directly attributable to providing assistance or programs to non-  
43 proficient pupils shall be paid from the nonproficient pupil edu-

1 cation fund.

2 [(b) Any balance remaining in the nonproficient pupil educa-  
3 tion fund at the end of the budget year shall be carried forward  
4 into the nonproficient pupil education fund for succeeding budget  
5 years. Such fund shall not be subject to the provisions of K.S.A. 79-  
6 2925 through 79-2937, and amendments thereto. In preparing the  
7 budget of such school district, the amounts credited to and the  
8 amount on hand in the nonproficient pupil education fund, and  
9 the amount expended therefrom shall be included in the annual  
10 budget for the information of the residents of the school district.  
11 Interest earned on the investment of moneys in any such fund shall  
12 be credited to such fund.

13 [New Sec. 13. (a) The state board shall establish an early high  
14 school graduation incentive program and may adopt rules and reg-  
15 ulations deemed necessary for the implementation of such pro-  
16 gram.

17 [(b) Subject to the limitations of appropriations therefor, pu-  
18 pils attending public schools in this state shall be eligible for a  
19 \$1,000 incentive bonus for graduating from high school one year  
20 earlier than the usual graduation time, as determined in accord-  
21 ance with rules and regulations of the state board.

22 [(c) Subject to the limitations of appropriations therefor, pupils  
23 that receive an incentive bonus pursuant to subsection (b) also  
24 shall be eligible to receive a one-time, one-year tuition scholarship  
25 in an amount not to exceed \$3,000 for attending a Kansas technical  
26 college or Kansas vocational education school, as defined by K.S.A.  
27 74-3201b, and amendments thereto, in accordance with rules and  
28 regulations of the state board of education.

29 [(d) If appropriations are insufficient to fund fully incentive  
30 bonuses and scholarships pursuant to this act, the state board may  
31 prorate the amounts thereof.

32 [New Sec. 14. On or before January 1, 2007, the state board  
33 shall design an administration reorganization plan for school dis-  
34 tricts. On or before the first day of the 2007 legislative session, the  
35 state board shall submit such plan to the legislature for consider-  
36 ation thereby.

37 [New Sec. 15. (a) As used in this section:

38 [(1) “School district” or “district” means a school district which  
39 has an extraordinary declining enrollment.

40 [(2) “Extraordinary declining enrollment” means an enroll-  
41 ment which has declined during the preceding three school years  
42 at a rate of at least 5% per year or by at least 50 pupils per year,  
43 whichever is greater.

- 1 [(3) “Joint committee” means the joint committee on state  
2 building construction.
- 3 [(b) The board of education of any school district shall not au-  
4 thorize the issuance of any bonds for the construction of a new  
5 building without having first advised and consulted with the joint  
6 committee. Prior to the date of the hearing of the joint committee  
7 at which the board is scheduled to appear, the board shall submit  
8 any information requested by the joint committee. Following such  
9 hearing, the committee shall make a recommendation on the ad-  
10 visability of the proposed issuance of bonds. A copy of the com-  
11 mittee’s recommendation shall be provided to the school district  
12 and to the state board of education within 15 days of the date of  
13 the hearing.
- 14 [(c) If the joint committee recommends against the issuance of  
15 any bonds for the construction of a new building and if the district  
16 proceeds to issue bonds for such construction, the district shall not  
17 be entitled to, and shall not receive, state aid for such bonds under  
18 K.S.A. 75-2319, and amendments thereto unless approved by the  
19 state board.
- 20 [(d) The provisions of this section shall not apply to any district  
21 which is not entitled to state aid under K.S.A. 75-2319, and amend-  
22 ments thereto.
- 23 [New Sec. 16. The provisions of this act relating to changes  
24 which are intended to take effect after school year 2006-2007 shall  
25 not be effective until the date of the issuance by the Kansas Su-  
26 preme Court of the mandate and dismissal of Ryan Montoy, et al.  
27 v. State of Kansas, et al., case no. 92,032.
- 28 [New Sec. 17. As used in sections 18 through 22, and amend-  
29 ments thereto:
- 30 [(a) “Academy” or “At-risk academy” means the academy es-  
31 tablished pursuant to section 21, and amendments thereto.
- 32 [(b) “At-risk” pupil means a pupil having one or more of the  
33 characteristics established by the state board which places such  
34 pupil at risk of failure in school.
- 35 [(c) “Program” means the at-risk pupil academy program es-  
36 tablished by section 18, and amendments thereto.
- 37 [(d) “School district” means the school district selected pur-  
38 suant to section 19, and amendments thereto.
- 39 [(e) “State educational institution” means a state educational  
40 institution as defined by K.S.A. 76-711, and amendments thereto,  
41 which has been designated by the state board to administer the  
42 provisions of this act and to provide oversight of the at-risk acad-  
43 emy.

1     **[New Sec. 18. (a) Subject to the limitations of appropriations**  
2 **therefor, there is hereby established the at-risk pupil academy pro-**  
3 **gram. Such program shall be administered by the state educational**  
4 **institution designated by the state board pursuant to section 19,**  
5 **and amendments thereto.**

6     **[(b) The program shall expire on June 30, 2009.]**

7     **[New Sec. 19. (a) The state board shall designate a state edu-**  
8 **ational institution to administer the program and to provide over-**  
9 **sight of the at-risk academy established pursuant to section 21, and**  
10 **amendments thereto.**

11     **[(b) The state educational institution shall establish the curricu-**  
12 **lum for the at-risk academy. The curriculum shall be age-appro-**  
13 **priate and culturally relevant to the student population of the**  
14 **academy. The curriculum shall provide a student-friendly educa-**  
15 **tional environment that is personalized, character-based and com-**  
16 **puter-integrated. Teachers and administrators of the academy**  
17 **shall meet the same qualifications of teachers and administrators**  
18 **of public schools in the district and shall be selected on the basis**  
19 **of their professionalism and dedication to the success of each stu-**  
20 **dent attending the academy.]**

21     **[(c) Any district desiring to be selected to participate in the**  
22 **program shall submit an application for the establishment of either**  
23 **a middle school or a high school at-risk academy in such school**  
24 **district. The application shall be submitted to the state educational**  
25 **institution. The application shall be prepared in such form and**  
26 **manner as required by such state educational institution and shall**  
27 **be submitted at the time specified by such institution. The state**  
28 **board shall establish standards and criteria for reviewing, evalu-**  
29 **ating and approving an application submitted pursuant to this sec-**  
30 **tion. The state educational institution shall approve the application**  
31 **in accordance with the standards and criteria established by the**  
32 **state board giving preference to districts which have high numbers**  
33 **of at-risk pupils in the enrollment of the district. No more than**  
34 **one school district shall be selected.]**

35     **[(d) The state educational institution and school district in**  
36 **which such academy is located may enter into agreements under**  
37 **which the district provides facilities and services to such academy.**  
38 **The state educational institution also may enter into agreements**  
39 **with other public or private entities for the provision of such fa-**  
40 **ilities or services.]**

41     **[(e) The academy shall meet or exceed the accreditation stan-**  
42 **dards adopted by the state board. Students attending the academy**  
43 **shall be required to take the state assessments in the same manner**

1 as students attending public schools in the district.  
2 [New Sec. 20. The state board shall adopt rules and regula-  
3 tions deemed necessary for the implementation of the program.  
4 The state board may adopt any rules and regulations recom-  
5 mended by the state educational institution.  
6 [New Sec. 21. (a) On or before July 1, 2007, there shall be  
7 established in the school district an at-risk academy. Attendance  
8 at such academy shall be limited to no more than 100 students.  
9 The parent or guardian of any student who is an at-risk pupil and  
10 who desires to attend the academy shall submit an application in  
11 the manner and form required by the state educational institution.  
12 The application shall be accompanied by any information required  
13 by the state educational institution.  
14 [(b) In order to provide a fair method of selecting students, the  
15 state educational institution shall establish a lottery system for the  
16 selection of students when the number of applications exceeds the  
17 number of openings at the academy. The state educational insti-  
18 tution shall establish the deadline for the submission of applica-  
19 tions and a procedure for the notification of applicants of the ac-  
20 ceptance or nonacceptance for attendance at the academy.  
21 [New Sec. 22. On or before September 1, 2006, the state ed-  
22 ucational institution shall report its progress on the implementa-  
23 tion of the program to the legislative educational planning com-  
24 mittee. The state board shall submit other reports as requested by  
25 the chairperson of the legislative educational planning committee.  
26 On or before September 1 in 2007, 2008 and 2009, the state ed-  
27 ucational institution shall make an annual report on the program  
28 to the legislative educational planning committee. On or before  
29 the first day of the legislative session in 2008 and 2009, the legis-  
30 lative educational planning committee shall prepare and submit to  
31 the legislature a report on the program and any recommendations  
32 relating thereto.  
33 [New Sec. 23. (a) As used in this section:  
34 [(1) “Abortion” or “abortion procedure” means any surgical or  
35 other procedure or drug used to terminate a pregnancy, whether  
36 the fetus is viable or not.  
37 [(2) “School” means any secondary school which receives pub-  
38 lic moneys.  
39 [(3) “Pregnancy related instruction” means a course, special  
40 event, seminar or forum on any or all of the following topics: hu-  
41 man reproduction, human sexuality and sex education.  
42 [(b) Whenever any school offers pregnancy-related instruction,  
43 there shall be included in such instruction information and mate-

1 **rials specifically addressing human fetal development and gesta-**  
2 **tion. Such information and materials shall describe the anatomical**  
3 **and physiological characteristics of the fetus at four-week gesta-**  
4 **tional increments from fertilization to full term, including pictures**  
5 **or realistic drawings, or both, giving actual size dimensions. Such**  
6 **information and materials shall be objective and designed to con-**  
7 **vey only accurate scientific information about the fetus at various**  
8 **gestational stages.**

9 [(c) Whenever any instruction discusses abortion, such infor-  
10 mation shall include a description of all methods of abortion, in-  
11 cluding, but not limited to: (1) morning after pill; (2) suction;  
12 (3) RU 486/methotrexate; (4) dilation and extraction; (5) saline;  
13 (6) prostaglandin; and (7) partial birth abortions. The informa-  
14 tion and materials shall be objective and designed to convey only  
15 accurate scientific information about the medical risks associated  
16 with each procedure as well as information concerning the fetal  
17 development at the time of each procedure. Such fetal information  
18 shall include the probable physical sensations or pain a fetus feels  
19 or detects, or may feel or detect, during the various abortion pro-  
20 cedures. Such fetal information shall also include relevant infor-  
21 mation on the survival of the fetus, if the fetus is not killed during  
22 an abortion procedure.

23 [(d) The method of implementing this section shall be deter-  
24 mined by the board of education of the school district.

25 [(e) A parent or legal guardian of a child may choose to remove  
26 such child from the instruction required by this section by notify-  
27 ing the school administration.

28 [(f) Any school that provides pregnancy related instruction in  
29 violation of this section shall be ineligible to receive general state  
30 aid.

31 [New Sec. 24. (a) The state board of education shall authorize  
32 and assist in the implementation of programs on character devel-  
33 opment which shall be offered to students in kindergarten and  
34 grades one through eight.

35 [(b) The state board of education shall develop a curriculum,  
36 materials and guidelines that local boards of education and gov-  
37 erning authorities of accredited nonpublic schools may use in im-  
38 plementing the program of instruction on character development.

39 [(c) The state board of education shall develop standards and  
40 objectives for character development within any existing appro-  
41 priate subject-matter curriculum.

42 [(d) The state board shall designate 10 school districts which  
43 shall provide, in school year 2006-2007, students in kindergarten

1 and grades one through eight with character development pro-  
2 grams and instruction which are appropriate for the grade-levels  
3 at which any such program or instruction is offered. Beginning in  
4 school year 2007-2008, all school districts shall provide such pro-  
5 grams and instruction.

6 [(e) Nothing in this section shall be construed as requiring  
7 schools or school districts to provide new programs or instruction  
8 if existing programs and instruction comply with the requirements  
9 of this section and any rules and regulations adopted by the state  
10 board pursuant to this section.

11 [(f) As used in this section:

12 [(1) “Character-development program” means a program such  
13 as Character First or Character Counts or other similar program  
14 which is secular in nature and which stresses character qualities.

15 [(2) “Character qualities” means positive character qualities  
16 which include, but is not limited to, honesty, responsibility, atten-  
17 tiveness, patience, kindness, respect, self-control, tolerance, co-  
18 operation, initiative, patriotism and citizenship.

19 [Sec. 25. K.S.A. 72-1046b is hereby amended to read as fol-  
20 lows: 72-1046b. (a) As used in this section:

21 [(1) “School district” means a school district organized and op-  
22 erating under the laws of this state and no part of which is located  
23 in Johnson county, Sedgwick county, Shawnee county, or Wyan-  
24 dotte county.

25 [(2) “Receiving school district” means a school district of non-  
26 residence of a pupil.

27 [(3) “Sending school district” means a school district of resi-  
28 dence of a pupil.

29 [(4) “Pupil” means a person who is enrolled and in attendance  
30 at school in a receiving school district and who (A) lives 10 or more  
31 miles from the attendance center the pupil would attend in a send-  
32 ing school district and nearer to an appropriate attendance center in a  
33 receiving school district or (B) is a member of the family of a pupil  
34 meeting the condition prescribed in subpart (A).

35 [(5) “Member of the family” means a brother or sister of the  
36 whole or half blood or by adoption, a stepbrother or sister, and a  
37 foster brother or sister.

38 [(b) The parent or legal guardian of any pupil may apply to the  
39 board of education of a sending school district on or before July  
40 15 of the current school year for authority for such pupil to be  
41 furnished or provided transportation to school from the pupil’s  
42 residence and from school to the pupil’s residence by the receiving  
43 school district. The application shall be made upon forms pre-

1 scribed by the state board of education.  
2 [(c) Upon receiving any application under this section, the  
3 board of education of a sending school district shall inquire of the  
4 receiving school district whether it is willing to furnish or provide  
5 transportation for the pupil named in the application. If the board  
6 of education of the sending school district determines that the re-  
7 ceiving school district is willing to furnish or provide transporta-  
8 tion for the pupil and the board of education of the sending school  
9 district and the board of education of the receiving school district  
10 agree that the pupil is a pupil as defined in subsection (a)(4)(A) or  
11 (B), the board of the sending school district shall issue an order  
12 authorizing the furnishing or provision of transportation by the  
13 receiving school district for the affected pupil to school from the  
14 pupil's residence and to the pupil's residence from school.  
15 [(d) Pupils attending school in a receiving school district under  
16 the provisions of this section shall be counted as regularly enrolled  
17 in and attending school in the receiving school district for the pur-  
18 pose of computations, except computation of transportation  
19 weighting, under the school district finance and quality perform-  
20 ance act and for the purposes of the statutory provisions contained  
21 in article 83 of chapter 72 of Kansas Statutes Annotated. No such  
22 pupil shall be charged for the costs of attendance at school in a  
23 receiving school district.  
24 [Sec. 26. K.S.A. 2005 Supp. 72-6405 is hereby amended to  
25 read as follows: 72-6405. (a) K.S.A. 72-6405 through 72-6440 and,  
26 the provisions of chapter 152 and, sections 1 through 18 of chapter  
27 194 of the 2005 session laws of Kansas and sections 1 through 24,  
28 and amendments thereto, shall be known and may be cited as the  
29 school district finance and quality performance act.  
30 ~~[(b) The provisions of the school district finance and quality perform-~~  
31 ~~ance act are severable. If any provision of that act is held to be invalid or~~  
32 ~~unconstitutional, it shall be presumed conclusively that the legislature~~  
33 ~~would have enacted the remainder of such act without such invalid or~~  
34 ~~unconstitutional provision.~~  
35 [(b) *The provisions of this act shall not be severable. If any provision*  
36 *of this act is held to be invalid or unconstitutional, the entire act shall be*  
37 *null and void.*  
38 [(c) *It is the intent of this act to give school districts the greatest*  
39 *flexibility possible in the expenditure of moneys received by districts to*  
40 *carry out their duties under section 4 of article 6 of the constitution of*  
41 *the state of Kansas to maintain, develop and operate local public schools*  
42 *and to attain the public policy goal of the legislature to provide an op-*  
43 *portunity for all pupils of the state of Kansas to meet standards established*

1 *by the state board of education. It also is the intent of this act to require*  
2 *greater accountability from school districts in the expenditure of such*  
3 *moneys.*

4 [Sec. 27. K.S.A. 2005 Supp. 72-6407 is hereby amended to  
5 read as follows: 72-6407. (a) (1) “Pupil” means any person who is  
6 regularly enrolled in a district and attending kindergarten or any  
7 of the grades one through 12 maintained by the district or who is  
8 regularly enrolled in a district and attending kindergarten or any  
9 of the grades one through 12 in another district in accordance with  
10 an agreement entered into under authority of K.S.A. 72-8233, and  
11 amendments thereto, or who is regularly enrolled in a district and  
12 attending special education services provided for preschool-aged  
13 exceptional children by the district.

14 [(2) Except as otherwise provided in paragraph (3) of this sub-  
15 section, a pupil in attendance full time shall be counted as one  
16 pupil. A pupil in attendance part time shall be counted as that  
17 proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that the pupil’s attend-  
18 ance bears to full-time attendance. A pupil attending kindergarten  
19 shall be counted as  $\frac{1}{2}$  pupil. A pupil enrolled in and attending an  
20 institution of postsecondary education which is authorized under  
21 the laws of this state to award academic degrees shall be counted  
22 as one pupil if the pupil’s postsecondary education enrollment and  
23 attendance together with the pupil’s attendance in either of the  
24 grades 11 or 12 is at least  $\frac{5}{6}$  time, otherwise the pupil shall be  
25 counted as that proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that  
26 the total time of the pupil’s postsecondary education attendance  
27 and attendance in grade 11 or 12, as applicable, bears to full-time  
28 attendance. A pupil enrolled in and attending an area vocational  
29 school, area vocational-technical school or approved vocational ed-  
30 ucation program shall be counted as one pupil if the pupil’s vo-  
31 cational education enrollment and attendance together with the  
32 pupil’s attendance in any of grades nine through 12 is at least  $\frac{5}{6}$   
33 time, otherwise the pupil shall be counted as that proportion of  
34 one pupil (to the nearest  $\frac{1}{10}$ ) that the total time of the pupil’s vo-  
35 cational education attendance and attendance in any of grades  
36 nine through 12 bears to full-time attendance. A pupil enrolled in  
37 a district and attending special education and related services, ex-  
38 cept special education and related services for preschool-aged ex-  
39 ceptional children, provided for by the district shall be counted as  
40 one pupil. A pupil enrolled in a district and attending special ed-  
41 ucation and related services for preschool-aged exceptional chil-  
42 dren provided for by the district shall be counted as  $\frac{1}{2}$  pupil. A  
43 preschool-aged at-risk pupil enrolled in a district and receiving

1 services under an approved at-risk pupil assistance plan main-  
2 tained by the district shall be counted as  $\frac{1}{2}$  pupil. A pupil in the  
3 custody of the secretary of social and rehabilitation services and  
4 enrolled in unified school district No. 259, Sedgwick county, Kan-  
5 sas, but housed, maintained, and receiving educational services at  
6 the Judge James V. Riddel Boys Ranch, shall be counted as two  
7 pupils.

8 [(3) A pupil residing at the Flint Hills job corps center shall not  
9 be counted. A pupil confined in and receiving educational services  
10 provided for by a district at a juvenile detention facility shall not  
11 be counted. A pupil enrolled in a district but housed, maintained,  
12 and receiving educational services at a state institution shall not  
13 be counted. A pupil enrolled in a virtual school in a district but  
14 who is not a resident of the state of Kansas shall not be counted.

15 [(b) “Preschool-aged exceptional children” means exceptional  
16 children, except gifted children, who have attained the age of  
17 three years but are under the age of eligibility for attendance at  
18 kindergarten.

19 [(c) “At-risk pupils” means pupils who are eligible for free  
20 meals under the national school lunch act and who are enrolled in  
21 a district which maintains an approved at-risk pupil assistance  
22 plan.

23 [(d) “Preschool-aged at-risk pupil” means an at-risk pupil who  
24 has attained the age of four years, is under the age of eligibility  
25 for attendance at kindergarten, and has been selected by the state  
26 board in accordance with guidelines consonant with guidelines  
27 governing the selection of pupils for participation in head start  
28 programs.

29 [(e) “Enrollment” means: (1) (A) Subject to the provisions of  
30 paragraph (1)(B), for districts scheduling the school days or school  
31 hours of the school term on a trimestral or quarterly basis, the  
32 number of pupils regularly enrolled in the district on September  
33 20 plus the number of pupils regularly enrolled in the district on  
34 February 20 less the number of pupils regularly enrolled on Feb-  
35 ruary 20 who were counted in the enrollment of the district on  
36 September 20; and for districts not specified in this paragraph (1),  
37 the number of pupils regularly enrolled in the district on Septem-  
38 ber 20; (B) a pupil who is a foreign exchange student shall not be  
39 counted unless such student is regularly enrolled in the district on  
40 September 20 and attending kindergarten or any of the grades one  
41 through 12 maintained by the district for at least one semester or  
42 two quarters or the equivalent thereof;

43 [(2) if enrollment in a district in any school year has decreased

1 from enrollment in the preceding school year, enrollment of the  
2 district in the current school year means whichever is the greater  
3 of (A) enrollment in the preceding school year minus enrollment  
4 in such school year of preschool-aged at-risk pupils, if any such  
5 pupils were enrolled, plus enrollment in the current school year  
6 of preschool-aged at-risk pupils, if any such pupils are enrolled, or  
7 (B) the sum of enrollment in the current school year of preschool-  
8 aged at-risk pupils, if any such pupils are enrolled and the average  
9 (mean) of the sum of (i) enrollment of the district in the current  
10 school year minus enrollment in such school year of preschool-  
11 aged at-risk pupils, if any such pupils are enrolled and (ii) enroll-  
12 ment in the preceding school year minus enrollment in such school  
13 year of preschool-aged at-risk pupils, if any such pupils were en-  
14 rolled and (iii) enrollment in the school year next preceding the  
15 preceding school year minus enrollment in such school year of  
16 preschool-aged at-risk pupils, if any such pupils were enrolled; or  
17 [(3) the number of pupils as determined under K.S.A. 72-6447  
18 or K.S.A. 2005 Supp. 72-6448, and amendments thereto.  
19 [(f) “Adjusted enrollment” means enrollment adjusted by add-  
20 ing at-risk pupil weighting, program weighting, low enrollment  
21 weighting, if any, ~~correlation density~~ at-risk weighting, if any, non-  
22 proficient pupil weighting, if any, high enrollment weighting, if any,  
23 declining enrollment weighting, if any, school facilities weighting,  
24 if any, ancillary school facilities weighting, if any, cost of living  
25 weighting, if any, special education and related services weighting,  
26 and transportation weighting to enrollment.  
27 [(g) “At-risk pupil weighting” means an addend component as-  
28 signed to enrollment of districts on the basis of enrollment of at-  
29 risk pupils.  
30 [(h) “Program weighting” means an addend component as-  
31 signed to enrollment of districts on the basis of pupil attendance  
32 in educational programs which differ in cost from regular educa-  
33 tional programs.  
34 [(i) “Low enrollment weighting” means an addend component  
35 assigned to enrollment of districts ~~having under 1,662 enrollment~~ pur-  
36 suant to K.S.A. 72-6412, and amendments thereto, on the basis of costs  
37 attributable to maintenance of educational programs by such dis-  
38 tricts in comparison with costs attributable to maintenance of ed-  
39 ucational programs by districts having ~~1,662 or over enrollment~~ to  
40 which high enrollment weighting is assigned pursuant to K.S.A. 2005  
41 Supp. 72-6442b, and amendments thereto.  
42 [(j) “School facilities weighting” means an addend component  
43 assigned to enrollment of districts on the basis of costs attributable

1 to commencing operation of new school facilities.

2 [(k) “Transportation weighting” means an addend component  
3 assigned to enrollment of districts on the basis of costs attributable  
4 to the provision or furnishing of transportation.

5 [(l) “Cost of living weighting” means an addend component as-  
6 signed to enrollment of districts to which the provisions of K.S.A.  
7 2005 Supp. 72-6449, and amendments thereto, apply on the basis  
8 of costs attributable to the *necessity of enhancing salaries of teachers*  
9 *due to the high cost of living in the district.*

10 [(m) “Ancillary school facilities weighting” means an addend  
11 component assigned to enrollment of districts to which the provi-  
12 sions of K.S.A. 72-6441, and amendments thereto, apply on the  
13 basis of costs attributable to commencing operation of new school  
14 facilities. Ancillary school facilities weighting may be assigned to  
15 enrollment of a district only if the district has levied a tax under  
16 authority of K.S.A. 72-6441, and amendments thereto, and remit-  
17 ted the proceeds from such tax to the state treasurer. Ancillary  
18 school facilities weighting is in addition to assignment of school  
19 facilities weighting to enrollment of any district eligible for such  
20 weighting.

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

24 [(2) any level VI treatment facility licensed by the Kansas de-  
25 partment of health and environment which is a psychiatric resi-  
26 dential treatment facility for individuals under the age of 21 which  
27 conforms with the regulations of the centers for medicare/medi-  
28 caid services and the joint commission on accreditation of health  
29 care organizations governing such facilities; and

30 [(3) the Forbes Juvenile Attention Facility, the Sappa Valley  
31 Youth Ranch of Oberlin, Salvation Army/Koch Center Youth Serv-  
32 ices, the Clarence M. Kelley Youth Center, the Clarence M. Kelley  
33 Transitional Living Center, Trego County Secure Care Center, St.  
34 Francis Academy at Atchison, St. Francis Academy at Ellsworth,  
35 St. Francis Academy at Salina, St. Francis Center at Salina, King’s  
36 Achievement Center, and Liberty Juvenile Services and Treat-  
37 ment.

38 [(o) “Special education and related services weighting” means  
39 an addend component assigned to enrollment of districts on the  
40 basis of costs attributable to provision of special education and  
41 related services for pupils determined to be exceptional children.

42 [(p) “Virtual school” means any kindergarten or grades one  
43 through 12 course offered for credit that uses distance-learning

1 technologies which predominantly use internet-based methods to  
2 deliver instruction and for which the course content is available  
3 on an “anytime, anyplace” basis, but the instruction occurs asyn-  
4 chronously with the teacher and pupil in separate locations, not  
5 necessarily located within a local education agency.

6 [(q) “Declining enrollment weighting” means an addend com-  
7 ponent assigned to enrollment of districts to which the provisions  
8 of K.S.A. 2005 Supp. 72-6451, and amendments thereto, apply on  
9 the basis of reduced revenues attributable to the declining enroll-  
10 ment of the district.

11 [(r) ~~“Correlation weighting”~~ *High enrollment weighting*” means an  
12 addend component assigned to enrollment of districts having 1,662  
13 or over enrollment pursuant to K.S.A. 2005 Supp. 72-6442b, and amend-  
14 ments thereto, on the basis of costs attributable to maintenance of  
15 educational programs by such districts as a correlate to low en-  
16 rollment weighting assigned to enrollment of districts having under  
17 1,662 enrollment pursuant to K.S.A. 72-6412, and amendments thereto.

18 [(s) “Density at-risk pupil weighting” means an addend component  
19 assigned to enrollment of districts to which the provisions of section 3,  
20 and amendments thereto, apply.

21 [(t) “Nonproficient pupil” means a pupil who is not eligible for free  
22 meals under the national school lunch act and who has scored less than  
23 proficient on the mathematics or reading state assessment during school  
24 year 2004-2005 and who is enrolled in a district which maintains an  
25 approved proficiency assistance plan.

26 [(u) “Nonproficient pupil weighting” means an addend component  
27 assigned to enrollment of districts on the basis of enrollment of nonprof-  
28 icient pupils pursuant to section 11, and amendments thereto.

29 [Sec. 28. K.S.A. 2005 Supp. 72-6409 is hereby amended to  
30 read as follows: 72-6409. (a) “General fund” means the fund of a  
31 district from which operating expenses are paid and in which is  
32 deposited the proceeds from the tax levied under K.S.A. 72-6431,  
33 and amendments thereto, all amounts of general state aid under  
34 this act, payments under K.S.A. 72-7105a, and amendments  
35 thereto, payments of federal funds made available under the pro-  
36 visions of title I of public law 874, except amounts received for  
37 assistance in cases of major disaster and amounts received under  
38 the low-rent housing program, and such other moneys as are pro-  
39 vided by law.

40 [(b) “Operating expenses” means the total expenditures and  
41 lawful transfers from the general fund of a district during a school  
42 year for all purposes, except expenditures for the purposes speci-  
43 fied in K.S.A. 72-6430, and amendments thereto.

- 1 [(c) “General fund budget” means the amount budgeted for  
2 operating expenses in the general fund of a district.
- 3 [(d) “Budget per pupil” means the general fund budget of a  
4 district divided by the enrollment of the district.
- 5 [(e) “Program weighted fund” means and includes the follow-  
6 ing funds of a district: Vocational education fund, *preschool-aged at-*  
7 *risk education fund, nonproficient pupil education fund and bilingual*  
8 *education fund.*
- 9 [(f) “Categorical fund” means and includes the following funds  
10 of a district: Special education fund, food service fund, driver  
11 training fund, adult education fund, adult supplementary educa-  
12 tion fund, area vocational school fund, professional development  
13 fund, parent education program fund, summer program fund, ex-  
14 traordinary school program fund, and educational excellence  
15 grant program fund.
- 16 [Sec. 29. K.S.A. 2005 Supp. 72-6410 is hereby amended to  
17 read as follows: 72-6410. (a) “State financial aid” means an amount  
18 equal to the product obtained by multiplying base state aid per  
19 pupil by the adjusted enrollment of a district.
- 20 [(b) “Base state aid per pupil” means an amount of state finan-  
21 cial aid per pupil. Subject to the other provisions of this subsection,  
22 the amount of base state aid per pupil is ~~\$4,257~~ \$4,307 in school year  
23 2006-2007, \$4,357 in school year 2007-2008 and \$4,407 in school year  
24 2008-2009 and each school year thereafter. The amount of base state  
25 aid per pupil is subject to reduction commensurate with any re-  
26 duction under K.S.A. 75-6704, and amendments thereto, in the  
27 amount of the appropriation from the state general fund for gen-  
28 eral state aid. If the amount of appropriations for general state aid  
29 is insufficient to pay in full the amount each district is entitled to  
30 receive for any school year, the amount of base state aid per pupil  
31 for such school year is subject to reduction commensurate with the  
32 amount of the insufficiency.
- 33 [(c) “Local effort” means the sum of an amount equal to the  
34 proceeds from the tax levied under authority of K.S.A. 72-6431,  
35 and amendments thereto, and an amount equal to any unexpended  
36 and unencumbered balance remaining in the general fund of the  
37 district, except amounts received by the district and authorized to  
38 be expended for the purposes specified in K.S.A. 72-6430, and  
39 amendments thereto, and an amount equal to any unexpended and  
40 unencumbered balances remaining in the program weighted funds  
41 of the district, except any amount in the vocational education fund  
42 of the district if the district is operating an area vocational school,  
43 and an amount equal to any remaining proceeds from taxes levied

1 under authority of K.S.A. 72-7056 and 72-7072, and amendments  
2 thereto, prior to the repeal of such statutory sections, and an  
3 amount equal to the amount deposited in the general fund in the  
4 current school year from amounts received in such year by the  
5 district under the provisions of subsection (a) of K.S.A. 72-1046a,  
6 and amendments thereto, and an amount equal to the amount de-  
7 posited in the general fund in the current school year from  
8 amounts received in such year by the district pursuant to contracts  
9 made and entered into under authority of K.S.A. 72-6757, and  
10 amendments thereto, and an amount equal to the amount credited  
11 to the general fund in the current school year from amounts dis-  
12 tributed in such year to the district under the provisions of articles  
13 17 and 34 of chapter 12 of Kansas Statutes Annotated and under  
14 the provisions of articles 42 and 51 of chapter 79 of Kansas Statutes  
15 Annotated, and an amount equal to the amount of payments re-  
16 ceived by the district under the provisions of K.S.A. 72-979, and  
17 amendments thereto, and an amount equal to the amount of a  
18 grant, if any, received by the district under the provisions of K.S.A.  
19 72-983, and amendments thereto, and an amount equal to 70% of  
20 the federal impact aid of the district.

21 [(d) “Federal impact aid” means an amount equal to the fed-  
22 erally qualified percentage of the amount of moneys a district re-  
23 ceives in the current school year under the provisions of title I of  
24 public law 874 and congressional appropriations therefor, exclud-  
25 ing amounts received for assistance in cases of major disaster and  
26 amounts received under the low-rent housing program. The  
27 amount of federal impact aid defined herein as an amount equal  
28 to the federally qualified percentage of the amount of moneys pro-  
29 vided for the district under title I of public law 874 shall be deter-  
30 mined by the state board in accordance with terms and conditions  
31 imposed under the provisions of the public law and rules and reg-  
32 ulations thereunder.

33 [Sec. 30. K.S.A. 2005 Supp. 72-6412 is hereby amended to  
34 read as follows: 72-6412. (a) ~~The low enrollment weighting factor~~  
35 ~~shall be assigned to each school district determined by the state board~~  
36 ~~as provided by this section.~~

37 [(b) For districts with enrollment of ~~1,662~~ 1,637 or more in  
38 school year 2006-2007, 1,587 or more in school year 2007-2008 and 1,537  
39 or more in school year 2008-2009 and each school year thereafter, the  
40 low enrollment weighting factor shall be 0.

41 [(c) For districts with enrollment of less than 100, the low en-  
42 rollment weighting factor shall be equal to the low enrollment  
43 weighting factor of a district with enrollment of 100.

- 1     **[(d) For districts with enrollment of less than ~~1,662~~ 1,637 in**  
2 *school year 2006-2007, less than 1,587 in school year 2007-2008 and less*  
3 *than 1,537 in school year 2008-2009 and each school year thereafter and*  
4 **more than 99, the low enrollment weighting factor shall be deter-**  
5 **mined by the state board as follows:**  
6     **[(1) Determine the low enrollment weighting factor for such**  
7 **districts for school year 2004-2005;**  
8     **[(2) multiply the low enrollment weighting factor of each dis-**  
9 **trict determined under paragraph (1) by 3,863;**  
10    **[(3) add 3,863 to the product obtained under paragraph (2);**  
11    **[(4) divide the product obtained under paragraph (3) by 4,107;**  
12 **and**  
13    **[(5) subtract 1 from the product obtained under paragraph (4).**  
14 **The difference shall be the low enrollment weighting factor for**  
15 *school year 2005-2006 and each school year thereafter of the district.*  
16    **[Sec. 31. K.S.A. 2005 Supp. 72-6413 is hereby amended to**  
17 **read as follows: 72-6413. The program weighting of each district**  
18 **shall be determined by the state board as follows:**  
19    **[(a) Compute full time equivalent enrollment in programs of**  
20 **bilingual education and multiply the computed enrollment by .395;**  
21    **[(b) compute full time equivalent enrollment in approved vo-**  
22 **cational education programs and multiply the computed enroll-**  
23 **ment by ~~0.5~~ .62;**  
24    **[(c) add the products obtained under (a) and (b). The sum is**  
25 **the program weighting of the district.**  
26    **[Sec. 32. K.S.A. 2005 Supp. 72-6414 is hereby amended to**  
27 **read as follows: 72-6414. (a) The at-risk pupil weighting of each**  
28 **district shall be determined by the state board by multiplying the**  
29 **number of at-risk pupils included in enrollment of the district by**  
30 *~~193~~ .268 for school year 2006-2007, by .318 for school year 2007-2008*  
31 *and by .368 for school year 2008-2009 and each school year thereafter.*  
32 **The product is the at-risk pupil weighting of the district.**  
33    **[(b) Except as provided in subsection (d), of the amount a dis-**  
34 **trict receives from the at-risk pupil weighting, an amount pro-**  
35 **duced by a pupil weighting of .01 shall be used by the district for**  
36 **achieving mastery of basic reading skills by completion of the third**  
37 **grade in accordance with standards and outcomes of mastery iden-**  
38 **tified by the state board under K.S.A. 72-7534, and amendments**  
39 **thereto.**  
40    **[(c) A district shall include such information in its at-risk pupil**  
41 **assistance plan as the state board may require regarding the dis-**  
42 **trict's remediation strategies and the results thereof in achieving**  
43 **the third grade reading standards and outcomes of mastery iden-**

1 **tified by the state board. The reporting requirements shall include**  
2 **information documenting remediation strategies and improve-**  
3 **ment made by pupils who performed below the expected standard**  
4 **on the second grade diagnostic reading test prescribed by the state**  
5 **board.**

6 [(d) **A district whose pupils substantially achieve the state**  
7 **board standards and outcomes of mastery of reading skills upon**  
8 **completion of third grade may be released, upon request, by the**  
9 **state board from the requirements of subsection (b).**

10 [(e) (1) *A district may expend amounts received from the at-risk pupil*  
11 *weighting to pay for the cost of providing full-day kindergarten to any*  
12 *pupil enrolled in the district and attending full-day kindergarten whether*  
13 *or not such pupil is an at-risk pupil.*

14 [(2) *Nothing in this subsection shall be construed as requiring school*  
15 *districts to provide full-day kindergarten nor as requiring any pupil to*  
16 *attend full-day kindergarten.*

17 [(f) *A school district may expend amounts received from the at-risk*  
18 *weighting to pay the cost of providing preschool-aged at-risk, bilingual*  
19 *and vocational education programs and services.*

20 [**Sec. 33. K.S.A. 2005 Supp. 72-6414a is hereby amended to**  
21 **read as follows: 72-6414a. (a) There is hereby established in every**  
22 **district a fund which shall be called the at-risk education fund,**  
23 **which fund shall consist of all moneys deposited therein or trans-**  
24 **ferred thereto according to law.** ~~Notwithstanding any other provision~~  
25 ~~of law, all moneys received by the district from whatever source for at-~~  
26 ~~risk assistance plans or programs shall be credited to the at-risk education~~  
27 ~~fund established by this section.~~ **The expenses of a district directly**  
28 **attributable to providing at-risk assistance or programs shall be**  
29 **paid from the at-risk education fund.**

30 [(b) **Any balance remaining in the at-risk education fund at the**  
31 **end of the budget year shall be carried forward into the at-risk**  
32 **education fund for succeeding budget years. Such fund shall not**  
33 **be subject to the provisions of K.S.A. 79-2925 through 79-2937,**  
34 **and amendments thereto. In preparing the budget of such school**  
35 **district, the amounts credited to and the amount on hand in the**  
36 **at-risk education fund, and the amount expended therefrom shall**  
37 **be included in the annual budget for the information of the resi-**  
38 **dents of the school district. Interest earned on the investment of**  
39 **moneys in any such fund shall be credited to that fund.**

40 [(c) *Each year the board of education of each school district shall*  
41 *prepare and submit to the state board a report on the at-risk program or*  
42 *assistance provided by the district. Such report shall include information*  
43 *specifying the number of pupils who were served or provided assistance,*

1 *the type of service provided, the research upon which the district relied*  
2 *in determining that a need for service or assistance existed, the results of*  
3 *providing such service or assistance and any other information required*  
4 *by the state board.*

5 [(d) *In order to achieve uniform reporting of the number of at-risk*  
6 *pupils provided service or assistance by school districts in at-risk pro-*  
7 *grams, districts shall report the number of at-risk pupils served or assisted*  
8 *in the manner required by the state board.*

9 **[Sec. 34. K.S.A. 2005 Supp. 72-6414b is hereby amended to**  
10 **read as follows: 72-6414b. (a) There is hereby established in every**  
11 **district a fund which shall be called the preschool-aged at-risk ed-**  
12 **ucation fund, which fund shall consist of all moneys deposited**  
13 **therein or transferred thereto according to law. Notwithstanding any**  
14 **other provision of law, all moneys received by the district from whatever**  
15 **source for preschool-aged at-risk assistance plans or programs shall be**  
16 **credited to the preschool-aged at-risk education fund established by this**  
17 **section. The expenses of a district directly attributable to providing**  
18 **preschool-aged at-risk assistance or programs shall be paid from**  
19 **the preschool-aged at-risk education fund.**

20 [(b) *A school district may expend amounts received from the pre-*  
21 *school-aged at-risk weighting to pay the cost of providing at-risk, bilingual*  
22 *and vocational education programs and services.*

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

34 [(d) *Each year the board of education of each school district shall*  
35 *prepare and submit to the state board a report on the preschool-aged at-*  
36 *risk program or assistance provided by the district. Such report shall*  
37 *include information specifying the number of pupils who were served or*  
38 *provided assistance, the type of service provided, the research upon which*  
39 *the district relied in determining that a need for service or assistance*  
40 *existed, the results of providing such service or assistance and any other*  
41 *information required by the state board.*

42 **[Sec. 35. K.S.A. 2005 Supp. 72-6415b is hereby amended to**  
43 **read as follows: 72-6415b. (a) Except as provided by subsection (b),**

1 school facilities weighting may be assigned to enrollment of a dis-  
2 trict only if the district has adopted a local option budget in an  
3 amount equal to the state prescribed percentage for the school  
4 year. School facilities weighting may be assigned to enrollment of  
5 the district only in the school year in which operation of a new  
6 school facility is commenced and in the next succeeding school  
7 year.

8 [(b) School facilities weighting may be assigned to the enroll-  
9 ment of a district which adopted a local option budget in an  
10 amount which is not less than 25%, if the issuance of bonds to  
11 finance such facilities has been approved at an election held on or  
12 before June 30, ~~2005~~ 2006.

13 [Sec. 36. K.S.A. 2005 Supp. 72-6421 is hereby amended to  
14 read as follows: 72-6421. (a) There is hereby established in every  
15 district a fund which shall be called the vocational education fund.  
16 ~~All moneys received by a district for any course or program authorized~~  
17 ~~and approved under the provisions of article 44 of chapter 72 of Kansas~~  
18 ~~Statutes Annotated, except for courses and programs conducted in an~~  
19 ~~area vocational school, shall be credited to the vocational education fund.~~  
20 **All moneys received by the district from tuition, fees or charges or**  
21 ~~from any other source for vocational education courses or programs, ex-~~  
22 ~~cept for courses and programs conducted in an area vocational school,~~  
23 **shall be credited to the vocational education fund.** ~~The expenses of~~  
24 ~~a district directly attributable to vocational education~~ *Only those expenses*  
25 *of a district directly attributable to vocational education courses offered*  
26 *at grade-levels 10, 11 or 12 for which the course-content is comparable*  
27 *to the course-content of vocational educational courses offered at an area*  
28 *vocational-technical school, technical college or other postsecondary ed-*  
29 *ucational institution as defined by K.S.A. 74-3201b, and amendments*  
30 *thereto, shall be paid from the vocational education fund.* *Nothing*  
31 *in this section shall be construed as prohibiting a district from paying*  
32 *from the vocational education fund the expenses attributable to vocational*  
33 *courses for any pupil who is in grade level nine if such course meets the*  
34 *requirements of this section.*

35 [(b) Obligations of a district pursuant to lawful agreements  
36 made under K.S.A. 72-4421, and amendments thereto, shall be  
37 paid from the vocational education fund established by this sec-  
38 tion. If any such agreement expresses an obligation of a district in  
39 terms of a mill levy, such obligation shall be construed to mean an  
40 amount equal to that which would be produced by the levy.

41 [(c) Any balance remaining in the vocational education fund at  
42 the end of the budget year shall be carried forward into the vo-  
43 cational education fund for succeeding budget years. Such fund

1 shall not be subject to the provisions of K.S.A. 79-2925 through 79-  
2 2937, and amendments thereto. In preparing the budget of such  
3 school district, the amounts credited to and the amount on hand  
4 in the vocational education fund, and the amount expended there-  
5 from shall be included in the annual budget for the information of  
6 the residents of the school district. Interest earned on the invest-  
7 ment of moneys in any such fund shall be credited to that fund.

8 *[(d) Each year the board of education of each school district shall*  
9 *prepare and submit to the state board a report on the vocational education*  
10 *program and courses provided by the district. Such report shall include*  
11 *information specifying the number of pupils who were enrolled in the*  
12 *vocational education program and in each vocational education course*  
13 *offered by the district, an itemization of the cost of each vocational edu-*  
14 *cation course provided by the district, the research upon which the district*  
15 *relied in determining that a need for the course or program existed, the*  
16 *results of providing such course or program and any other information*  
17 *required by the state board.*

18 **[Sec. 37. K.S.A. 2005 Supp. 72-6426 is hereby amended to**  
19 **read as follows: 72-6426. (a) There is hereby established in every**  
20 **district a fund which shall be called the contingency reserve fund.**  
21 **Such fund shall consist of all moneys deposited therein or trans-**  
22 **ferred thereto according to law. The fund shall be maintained for**  
23 **payment of expenses of a district attributable to financial contin-**  
24 **gencies as determined by the board. Except as otherwise provided**  
25 **in subsection (b), at no time in any school year shall the amount**  
26 **maintained in the fund exceed an amount equal to 4% of the gen-**  
27 **eral fund budget of the district for the school year.**

28 **[(b) (1) In any school year, if the amount in the contingency**  
29 **reserve fund of a district is in excess of the amount authorized**  
30 **under subsection (a) to be maintained in the fund, and if such ex-**  
31 **cess amount is the result of a reduction in the general fund budget**  
32 **of the district for the school year because of a decrease in enroll-**  
33 **ment, the district may maintain the excess amount in the fund until**  
34 **depletion of such excess amount by expenditure from the fund for**  
35 **the purposes thereof.**

36 **[(2) Except as provided in paragraph (1) of this subsection, at**  
37 **no time in school year ~~2005-2006~~ 2006-2007, shall the amount main-**  
38 **tained in the fund exceed an amount equal to 6% of the general**  
39 **fund budget of the district for such school year.**

40 **[Sec. 38. K.S.A. 2005 Supp. 72-6433 is hereby amended to**  
41 **read as follows: 72-6433. (a) (1) The board of any district may adopt**  
42 **a local option budget in each school year in an amount not to ex-**  
43 **ceed an amount equal to the district prescribed percentage of the**

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

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

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

34 [(B) In lieu of utilizing the authority granted by subpart (A) for  
35 adoption of a local option budget, the board of a district may pass  
36 a resolution authorizing adoption of such a budget and publish  
37 such resolution once in a newspaper having general circulation in  
38 the district. The resolution shall be published in substantial com-  
39 pliance with the following form:

40 [Unified School District No. \_\_\_\_\_,  
41 \_\_\_\_\_ County, Kansas.

[RESOLUTION

42  
43 [Be It Resolved that:

1 [The board of education of the above-named school district shall be authorized  
2 to adopt a local option budget in each school year for a period of time not to exceed  
3 \_\_\_\_\_ years in an amount not to exceed \_\_\_\_\_% of the amount of state  
4 financial aid determined for the current school year. The local option budget au-  
5 thorized by this resolution may be adopted, unless a petition in opposition to the  
6 same, signed by not less than 5% of the qualified electors of the school district, is  
7 filed with the county election officer of the home county of the school district within  
8 30 days after publication of this resolution. In the event a petition is filed, the county  
9 election officer shall submit the question of whether adoption of the local option  
10 budget shall be authorized to the electors of the school district at an election called  
11 for the purpose or at the next general election, as is specified by the board of  
12 education of the school district.

13 [CERTIFICATE

14 [This is to certify that the above resolution was duly adopted by the board of  
15 education of Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas,  
16 on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

17 \_\_\_\_\_  
18 Clerk of the board of education.

19 [All of the blanks in the resolution shall be appropriately filled.  
20 The blank preceding the word “years” shall be filled with a specific  
21 number, and the blank preceding the percentage symbol shall be  
22 filled with a specific number. No word shall be inserted in either  
23 of the blanks. The percentage specified in the resolution shall not  
24 exceed the district prescribed percentage. The resolution shall be  
25 published once in a newspaper having general circulation in the  
26 school district. If no petition as specified above is filed in accord-  
27 ance with the provisions of the resolution, the board may adopt a  
28 local option budget. If a petition is filed as provided in the reso-  
29 lution, the board may notify the county election officer of the date  
30 of an election to be held to submit the question of whether adop-  
31 tion of a local option budget shall be authorized. If the board fails  
32 to notify the county election officer within 30 days after a petition  
33 is filed, the resolution shall be deemed abandoned and no like  
34 resolution shall be adopted by the board within the nine months  
35 following publication of the resolution. If any district is authorized  
36 to adopt a local option budget under this subpart, but the board  
37 of such district chooses, in any school year, not to adopt such a  
38 budget or chooses, in any school year, to adopt such budget in an  
39 amount less than the amount of the district prescribed percentage  
40 of the amount of state financial aid in any school year, such board  
41 of education may so choose. If the board of any district refrains  
42 from adopting a local option budget in any one or more school  
43 years or refrains from budgeting the total amount authorized for

1 any one or more school years, the authority of such district to adopt  
2 a local option budget shall not be extended by such refrainment  
3 beyond the period specified in the resolution authorizing adoption  
4 of such budget, nor shall the amount authorized to be budgeted  
5 in any succeeding school year be increased by such refrainment.  
6 Whenever an initial resolution has been adopted under this sub-  
7 part, and such resolution specified a lesser percentage than the  
8 district prescribed percentage, the board of the district may adopt  
9 one or more subsequent resolutions under the same procedure as  
10 provided for the initial resolution and subject to the same condi-  
11 tions, and shall be authorized to increase the percentage as spec-  
12 ified in any such subsequent resolution for the remainder of the  
13 period of time specified in the initial resolution. Any percentage  
14 specified in a subsequent resolution or in subsequent resolutions  
15 shall be limited so that the sum of the percentage authorized in  
16 the initial resolution and the percentage authorized in the subse-  
17 quent resolution or in subsequent resolutions is not in excess of  
18 the district prescribed percentage in any school year. The board  
19 of any district that has been authorized to adopt a local option  
20 budget under this subpart and levied a tax under authority of  
21 K.S.A. 72-6435, and amendments thereto, may initiate, at any time  
22 after the final levy is certified to the county clerk under any cur-  
23 rent authorization, procedures to renew its authority to adopt a  
24 local option budget in the manner specified in this subpart or may  
25 utilize the authority granted by subpart (A). As used in this subpart,  
26 the term “authorized to adopt a local option budget” means that  
27 a district has adopted a resolution under this subpart, has pub-  
28 lished the same, and either that the resolution was not protested  
29 or that it was protested and an election was held by which the  
30 adoption of a local option budget was approved.

31 [(3) The provisions of this subsection are subject to the provi-  
32 sions of subsections (b) and (c).

33 [(b) The provisions of this subsection (b) shall be subject to the  
34 provisions of K.S.A. 72-6433a, and amendments thereto.

35 [(1) The board of any district that adopts a local option budget  
36 under subsection (a) may increase the amount of such budget in  
37 each school year in an amount which together with the percentage  
38 of the amount of state financial aid budgeted under subsection (a)  
39 does not exceed the state prescribed percentage of the amount of  
40 state financial aid determined for the district in the school year if  
41 the board of the district determines that an increase in such budget  
42 would be in the best interests of the district.

43 [(2) No district may increase a local option budget under au-

1 **thority of this subsection until: (A) A resolution authorizing such**  
2 **an increase is passed by the board and published once in a news-**  
3 **paper having general circulation in the district; or (B) the question**  
4 **of whether the board shall be authorized to increase the local op-**  
5 **tion budget has been submitted to and approved by the qualified**  
6 **electors of the district at a special election called for the purpose.**  
7 **Any such election shall be noticed, called and held in the manner**  
8 **provided by K.S.A. 10-120, and amendments thereto, for the no-**  
9 **ticing, calling and holding of elections upon the question of issuing**  
10 **bonds under the general bond law. The notice of such election**  
11 **shall state the purpose for and time of the election, and the ballot**  
12 **shall be designed with the question of whether the board of edu-**  
13 **cation of the district shall be continuously and permanently au-**  
14 **thorized to increase the local option budget of the district in each**  
15 **school year by a percentage which together with the percentage**  
16 **of the amount of state financial aid budgeted under subsection (a)**  
17 **does not exceed the state prescribed percentage in any school**  
18 **year. If a majority of the qualified electors voting at the election**  
19 **approve authorization of the board to increase the local option**  
20 **budget, the board shall have such authority. If a majority of the**  
21 **qualified electors voting at the election are opposed to authori-**  
22 **zation of the board to increase the local option budget, the board**  
23 **shall not have such authority and no like question shall be sub-**  
24 **mitted to the qualified electors of the district within the nine**  
25 **months following the election.**

26 **[(3) (A) Subject to the provisions of subpart (B), a resolution**  
27 **authorizing an increase in the local option budget of a district shall**  
28 **state that the board of education of the district shall be authorized**  
29 **to increase the local option budget of the district in each school**  
30 **year in an amount not to exceed \_\_\_\_\_% of the amount of state**  
31 **financial aid determined for the current school year and that the**  
32 **percentage of increase may be reduced so that the sum of the**  
33 **percentage of the amount of state financial aid budgeted under**  
34 **subsection (a) and the percentage of increase specified in the res-**  
35 **olution does not exceed the state prescribed percentage in any**  
36 **school year. The blank preceding the percentage symbol shall be**  
37 **filled with a specific number. No word shall be inserted in the**  
38 **blank. The resolution shall specify a definite period of time for**  
39 **which the board shall be authorized to increase the local option**  
40 **budget and such period of time shall be expressed by the specific**  
41 **number of school years for which the board shall retain its au-**  
42 **thority to increase the local option budget. No word shall be used**  
43 **to express the number of years for which the board shall be au-**

1 **thorized to increase the local option budget.**  
2 **[(B) In lieu of the requirements of subpart (A) and at the dis-**  
3 **cretion of the board, a resolution authorizing an increase in the**  
4 **local option budget of a district may state that the board of edu-**  
5 **cation of the district shall be continuously and permanently au-**  
6 **thorized to increase the local option budget of the district in each**  
7 **school year by a percentage which together with the percentage**  
8 **of the amount of state financial aid budgeted under subsection (a)**  
9 **does not exceed the state prescribed percentage in any school**  
10 **year.**  
11 **[(4) A resolution authorizing an increase in the local option**  
12 **budget of a district shall state that the amount of the local option**  
13 **budget may be increased as authorized by the resolution unless a**  
14 **petition in opposition to such increase, signed by not less than 5%**  
15 **of the qualified electors of the school district, is filed with the**  
16 **county election officer of the home county of the school district**  
17 **within 30 days after publication. If no petition is filed in accord-**  
18 **ance with the provisions of the resolution, the board is authorized**  
19 **to increase the local option budget of the district. If a petition is**  
20 **filed as provided in the resolution, the board may notify the county**  
21 **election officer of the date of an election to be held to submit the**  
22 **question of whether the board shall be authorized to increase the**  
23 **local option budget of the district. 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 no like resolution shall**  
26 **be adopted by the board within the nine months following publi-**  
27 **cation of the resolution.**  
28 **[(5) The requirements of provision (2) do not apply to any dis-**  
29 **trict that is continuously and permanently authorized to increase**  
30 **the local option budget of the district. An increase in the amount**  
31 **of a local option budget by such a district shall require a majority**  
32 **vote of the members of the board and shall require no other pro-**  
33 **cedure, authorization or approval.**  
34 **[(6) If any district is authorized to increase a local option**  
35 **budget, but the board of such district chooses, in any school year,**  
36 **not to adopt or increase such budget or chooses, in any school year,**  
37 **to adopt or increase such budget in an amount less than the**  
38 **amount authorized, such board of education may so choose. If the**  
39 **board of any district refrains from adopting or increasing a local**  
40 **option budget in any one or more school years or refrains from**  
41 **budgeting the total amount authorized for any one or more school**  
42 **years, the amount authorized to be budgeted in any succeeding**  
43 **school year shall not be increased by such refrainment, nor shall**

1 the authority of the district to increase its local option budget be  
2 extended by such refrainment beyond the period of time specified  
3 in the resolution authorizing an increase in the local option budget  
4 if the resolution specified such a period of time.

5 [(7) Whenever an initial resolution has been adopted under  
6 this subsection, and such resolution specified a percentage which  
7 together with the percentage of the amount of state financial aid  
8 budgeted under subsection (a) is less than the state prescribed  
9 percentage, the board of the district may adopt one or more sub-  
10 sequent resolutions under the same procedure as provided for the  
11 initial resolution and shall be authorized to increase the percent-  
12 age as specified in any such subsequent resolution. If the initial  
13 resolution specified a definite period of time for which the district  
14 is authorized to increase its local option budget, the authority to  
15 increase such budget by the percentage specified in any subse-  
16 quent resolution shall be limited to the remainder of the period of  
17 time specified in the initial resolution. Any percentage specified  
18 in a subsequent resolution or in subsequent resolutions shall be  
19 limited so that the sum of the percentage authorized in the initial  
20 resolution and the percentage authorized in the subsequent res-  
21 olution or in subsequent resolutions together with the percentage  
22 of the amount of state financial aid budgeted under subsection (a)  
23 is not in excess of the state prescribed percentage in any school  
24 year.

25 [(8) (A) Subject to the provisions of subpart (B), the board of  
26 any district that has adopted a local option budget under subsec-  
27 tion (a), has been authorized to increase such budget under a res-  
28 olution which specified a definite period of time for retention of  
29 such authorization, and has levied a tax under authority of K.S.A.  
30 72-6435, and amendments thereto, may initiate, at any time after  
31 the final levy is certified to the county clerk under any current  
32 authorization, procedures to renew the authority to increase the  
33 local option budget subject to the conditions and in the manner  
34 specified in provisions (2) and (3) of this subsection.

35 [(B) The provisions of subpart (A) do not apply to the board of  
36 any district that is continuously and permanently authorized to  
37 increase the local option budget of the district.

38 [(9) As used in this subsection:

39 [(A) “Authorized to increase a local option budget” means ei-  
40 ther that a district has held a special election under provision (2)(B)  
41 by which authority of the board to increase a local option budget  
42 was approved, or that a district has adopted a resolution under  
43 provision (2) (A), has published the same, and either that the res-

1 **olution was not protested or that it was protested and an election**  
2 **was held by which the authority of the board to increase a local**  
3 **option budget was approved.**

4 [(B) “State prescribed percentage” means ~~27% for school year~~  
5 ~~2005-2006, 29% for school year 2006-2007 and 30%~~ 33% for school  
6 year 2007-2008 and each school year thereafter.

7 [(c) To the extent the provisions of the foregoing subsections  
8 conflict with this subsection, this subsection shall control. Any dis-  
9 trict that is authorized to adopt a local option budget in the 1997-  
10 98 school year under a resolution which authorized the adoption  
11 of such budget in accordance with the provisions of this section  
12 prior to its amendment by this act may continue to operate under  
13 such resolution for the period of time specified in the resolution  
14 or may abandon the resolution and operate under the provisions  
15 of this section as amended by this act. Any such district shall op-  
16 erate under the provisions of this section as amended by this act  
17 after the period of time specified in the resolution has expired.

18 [(d) (1) There is hereby established in every district that  
19 adopts a local option budget a fund which shall be called the sup-  
20 plemental general fund. The fund shall consist of all amounts de-  
21 posited therein or credited thereto according to law.

22 [(2) Subject to the limitation imposed under provision (3),  
23 amounts in the supplemental general fund may be expended for  
24 any purpose for which expenditures from the general fund are  
25 authorized or may be transferred to the general fund of the district  
26 or to any program weighted fund or categorical fund of the district.

27 [(3) Amounts in the supplemental general fund may not be ex-  
28 pended nor transferred to the general fund of the district for the  
29 purpose of making payments under any lease-purchase agreement  
30 involving the acquisition of land or buildings which is entered into  
31 pursuant to the provisions of K.S.A. 72-8225, and amendments  
32 thereto.

33 [(4) Any unexpended and unencumbered cash balance remain-  
34 ing in the supplemental general fund of a district at the conclusion  
35 of any school year in which a local option budget is adopted shall  
36 be disposed of as provided in this subsection. If the district did not  
37 receive supplemental general state aid in the school year and the  
38 board of the district determines that it will be necessary to adopt  
39 a local option budget in the ensuing school year, the total amount  
40 of the cash balance remaining in the supplemental general fund  
41 shall be maintained in such fund or transferred to the general fund  
42 of the district. If the board of such a district determines that it will  
43 not be necessary to adopt a local option budget in the ensuing

1 school year, the total amount of the cash balance remaining in the  
2 supplemental general fund shall be transferred to the general fund  
3 of the district. If the district received supplemental general state  
4 aid in the school year, transferred or expended the entire amount  
5 budgeted in the local option budget for the school year, and de-  
6 termines that it will be necessary to adopt a local option budget in  
7 the ensuing school year, the total amount of the cash balance re-  
8 maining in the supplemental general fund shall be maintained in  
9 such fund or transferred to the general fund of the district. If such  
10 a district determines that it will not be necessary to adopt a local  
11 option budget in the ensuing school year, the total amount of the  
12 cash balance remaining in the supplemental general fund shall be  
13 transferred to the general fund of the district. If the district re-  
14 ceived supplemental general state aid in the school year, did not  
15 transfer or expend the entire amount budgeted in the local option  
16 budget for the school year, and determines that it will not be nec-  
17 essary to adopt a local option budget in the ensuing school year,  
18 the total amount of the cash balance remaining in the supplement-  
19 al general fund shall be transferred to the general fund of the  
20 district. If the district received supplemental general state aid in  
21 the school year, did not transfer or expend the entire amount  
22 budgeted in the local option budget for the school year, and de-  
23 termines that it will be necessary to adopt a local option budget in  
24 the ensuing school year, the state board shall determine the ratio  
25 of the amount of supplemental general state aid received to the  
26 amount of the local option budget of the district for the school  
27 year and multiply the total amount of the cash balance remaining  
28 in the supplemental general fund by such ratio. An amount equal  
29 to the amount of the product shall be transferred to the general  
30 fund of the district. The amount remaining in the supplemental  
31 general fund may be maintained in such fund or transferred to the  
32 general fund of the district.

33 **[(e) To the extent the provisions of the foregoing section con-**  
34 **flict with this subsection, this subsection shall control.** ~~Any district~~  
35 ~~that adopted or was authorized to adopt a local option budget for school~~  
36 ~~year 2004-2005 in an amount equal to 25% may adopt a local option~~  
37 ~~budget for school year 2005-2006 in an amount not to exceed the state~~  
38 ~~prescribed percentage in effect on July 1, 2005, by adoption of a resolu-~~  
39 ~~tion. Such resolution shall not be subject to the provisions of this section~~  
40 ~~relating to publication, protest or election. Any resolution authorizing the~~  
41 ~~adoption of a local option budget in excess of 30% of the state financial~~  
42 ~~aid of the district in the current school year shall not become effective~~  
43 ~~unless such resolution has been submitted to and approved by a majority~~

1 *of the qualified electors of the school district voting at an election called*  
2 *and held thereon. Such resolution shall specify how the moneys will be*  
3 *expended and shall be published in the manner provided by this section.*  
4 *The election shall be called and held in the manner provided by this*  
5 *section.*

6 **[Sec. 39. K.S.A. 2005 Supp. 72-6434 is hereby amended to**  
7 **read as follows: 72-6434. (a) In each school year, each district that**  
8 **has adopted a local option budget is eligible for entitlement to an**  
9 **amount of supplemental general state aid. Entitlement of a district**  
10 **to supplemental general state aid shall be determined by the state**  
11 **board as provided in this subsection. The state board shall:**

12 **[(1) Determine the amount of the assessed valuation per pupil**  
13 **in the preceding school year of each district in the state;**

14 **[(2) rank the districts from low to high on the basis of the**  
15 **amounts of assessed valuation per pupil determined under (1);**

16 **[(3) identify the amount of the assessed valuation per pupil lo-**  
17 **cated at the 81.2 percentile of the amounts ranked under (2);**

18 **[(4) divide the assessed valuation per pupil of the district in the**  
19 **preceding school year by the amount identified under (3);**

20 **[(5) subtract the ratio obtained under (4) from 1.0. If the re-**  
21 **sulting ratio equals or exceeds 1.0, the eligibility of the district for**  
22 **entitlement to supplemental general state aid shall lapse. If the**  
23 **resulting ratio is less than 1.0, the district is entitled to receive**  
24 **supplemental general state aid in an amount which shall be deter-**  
25 **mined by the state board by multiplying the amount of the local**  
26 **option budget of the district by such ratio. The product is the**  
27 **amount of supplemental general state aid the district is entitled to**  
28 **receive for the school year.**

29 **[(b) If the amount of appropriations for supplemental general**  
30 **state aid is less than the amount each district is entitled to receive**  
31 **for the school year, the state board shall prorate the amount ap-**  
32 **propriated among the districts in proportion to the amount each**  
33 **district is entitled to receive.**

34 **[(c) The state board shall prescribe the dates upon which the**  
35 **distribution of payments of supplemental general state aid to**  
36 **school districts shall be due. Payments of supplemental general**  
37 **state aid shall be distributed to districts on the dates prescribed**  
38 **by the state board. The state board shall certify to the director of**  
39 **accounts and reports the amount due each district, and the direc-**  
40 **tor of accounts and reports shall draw a warrant on the state trea-**  
41 **surer payable to the treasurer of the district. Upon receipt of the**  
42 **warrant, the treasurer of the district shall credit the amount**  
43 **thereof to the supplemental general fund of the district to be used**

1 **for the purposes of such fund.**

2 [(d) **If any amount of supplemental general state aid that is due**  
3 **to be paid during the month of June of a school year pursuant to**  
4 **the other provisions of this section is not paid on or before June**  
5 **30 of such school year, then such payment shall be paid on or after**  
6 **the ensuing July 1, as soon as moneys are available therefor. Any**  
7 **payment of supplemental general state aid that is due to be paid**  
8 **during the month of June of a school year and that is paid to school**  
9 **districts on or after the ensuing July 1 shall be recorded and ac-**  
10 **counted for by school districts as a receipt for the school year end-**  
11 **ing on the preceding June 30.**

12 [(e) *Amounts received as supplemental general state aid shall be used*  
13 *to meet the requirements under the school performance accreditation sys-*  
14 *tem adopted by the state board, to provide programs and services required*  
15 *by law and to improve student performance.*

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

20 [**Sec. 40. K.S.A. 2005 Supp. 72-6439 is hereby amended to**  
21 **read as follows: 72-6439. (a) In order to accomplish the mission for**  
22 **Kansas education, the state board of education shall design and**  
23 **adopt a school performance accreditation system based upon im-**  
24 **provement in performance that reflects high academic standards**  
25 **and is measurable.**

26 [(b) ~~The state board of education shall provide for assessments in the~~  
27 ~~core academic areas of mathematics, science, reading, writing, and social~~  
28 ~~studies, and shall establish curriculum standards for such core academic~~  
29 ~~areas. The assessments shall be administered at three grade levels, as~~  
30 ~~determined by the state board. The state board shall establish curriculum~~  
31 ~~standards which reflect high academic standards for the core academic~~  
32 ~~areas of mathematics, science, reading, writing and social studies. The~~  
33 ~~curriculum standards shall be equal to the best standards and shall be~~  
34 ~~reviewed at least every three seven years. The state board shall ensure~~  
35 ~~compatibility between the statewide assessments and the curriculum stan-~~  
36 ~~dards. Nothing in this subsection shall be construed in any manner~~  
37 ~~so as to impinge upon any district's authority to determine its own~~  
38 ~~curriculum.~~

39 [(c) *The state board shall provide for statewide assessments in the*  
40 *core academic areas of mathematics, science, reading, writing and social*  
41 *studies. The board shall ensure compatibility between the statewide as-*  
42 *sessments and the curriculum standards established pursuant to subsec-*  
43 *tion (b). Such assessments shall be administered at three grade levels, as*

1 *determined by the board.* **The state board of education shall determine**  
2 **performance levels on the statewide assessments, the achievement**  
3 **of which represents ~~excellence~~ *high academic standards* in the aca-**  
4 **ademic area at the grade level to which the assessment applies. The**  
5 **state board should specify ~~the measure of excellence~~ *high academic***  
6 ***standards* both for individual performance and school performance**  
7 **on the assessments.**

8 [(d) Each school in every district shall establish a school site  
9 council composed of the principal and representatives of teachers  
10 and other school personnel, parents of pupils attending the school,  
11 the business community, and other community groups. School site  
12 councils shall be responsible for providing advice and counsel in  
13 evaluating state, school district, and school site performance goals  
14 and objectives and in determining the methods that should be em-  
15 ployed at the school site to meet these goals and objectives. Site  
16 councils may make recommendations and proposals to the school  
17 board regarding budgetary items and school district matters, in-  
18 cluding but not limited to, identifying and implementing the best  
19 practices for developing efficient and effective administrative and  
20 management functions. Site councils also may help school boards  
21 analyze the unique environment of schools, enhance the efficiency  
22 and maximize limited resources, including outsourcing arrange-  
23 ments and cooperative opportunities as a means to address limited  
24 budgets.

25 [Sec. 41. K.S.A. 72-6441 is hereby amended to read as follows:  
26 72-6441. (a) (1) The board of any district to which the provisions  
27 of this subsection apply may levy an ad valorem tax on the taxable  
28 tangible property of the district each year for a period of time not  
29 to exceed two years in an amount not to exceed the amount au-  
30 thorized by the state board of tax appeals under this subsection  
31 for the purpose of financing the costs incurred by the state that  
32 are directly attributable to assignment of ancillary school facilities  
33 weighting to enrollment of the district. The state board of tax ap-  
34 peals may authorize the district to make a levy which will produce  
35 an amount that is not greater than the difference between the  
36 amount of costs directly attributable to commencing operation of  
37 one or more new school facilities and the amount that is financed  
38 from any other source provided by law for such purpose, including  
39 any amount attributable to assignment of school facilities weight-  
40 ing to enrollment of the district for each school year in which the  
41 district is eligible for such weighting. If the district is not eligible,  
42 or will be ineligible, for school facilities weighting in any one or  
43 more years during the two-year period for which the district is

1 authorized to levy a tax under this subsection, the state board of  
2 tax appeals may authorize the district to make a levy, in such year  
3 or years of ineligibility, which will produce an amount that is not  
4 greater than the actual amount of costs attributable to commencing  
5 operation of the facility or facilities.

6 [(2) The *state* board of tax appeals shall certify to the state  
7 board of education the amount authorized to be produced by the  
8 levy of a tax under subsection (a).

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

15 [(4) The provisions of this subsection apply to any district that  
16 (A) commenced operation of one or more new school facilities in  
17 the school year preceding the current school year or has commenced or will  
18 commence operation of one or more new school facilities in the current school  
19 year or any or all of the foregoing; ~~and;~~ (B) is authorized to adopt and has  
20 adopted a local option budget in an amount equal to the state prescribed percentage  
21 of the amount of state financial aid determined for the district in the current  
22 school year, which is at least equal to that amount required to qualify for  
23 school facilities weighting under K.S.A. 2005 Supp. 72-6415b, and amendments  
24 thereto; and (C) is experiencing extraordinary enrollment growth as determined  
25 by the state board of education.

26 [(b) The board of any district that has levied an ad valorem tax  
27 on the taxable tangible property of the district each year for a period of two  
28 years under authority of subsection (a) may continue to levy such tax under  
29 authority of this subsection each year for an additional period of time not to  
30 exceed three years in an amount not to exceed the amount computed by the  
31 state board of education as provided in this subsection if the board of the  
32 district determines that the costs attributable to commencing operation of  
33 one or more new school facilities are significantly greater than the costs  
34 attributable to the operation of other school facilities in the district. The  
35 tax authorized under this subsection may be levied at a rate which will  
36 produce an amount that is not greater than the amount computed by the  
37 state board of education as provided in this subsection. In computing such  
38 amount, the state board shall (1) determine the amount produced by the tax  
39 levied by the district under authority of subsection (a) in the second year for  
40 which such

1 tax was levied and add to such amount the amount of general state  
2 aid directly attributable to school facilities weighting that was re-  
3 ceived by the district in the same year, and (2) compute 75% of  
4 the amount of the sum obtained under (1), which computed  
5 amount is the amount the district may levy in the first year of the  
6 three-year period for which the district may levy a tax under au-  
7 thority of this subsection, and (3) compute 50% of the amount of  
8 the sum obtained under (1), which computed amount is the amount  
9 the district may levy in the second year of the three-year period  
10 for which the district may levy a tax under authority of this sub-  
11 section, and (4) compute 25% of the amount of the sum obtained  
12 under (1), which computed amount is the amount the district may  
13 levy in the third year of the three-year period for which the district  
14 may levy a tax under authority of this subsection.

15 [(c) The proceeds from the tax levied by a district under au-  
16 thority of this section shall be remitted to the state treasurer in  
17 accordance with the provisions of K.S.A. 75-4215, and amend-  
18 ments thereto. Upon receipt of each such remittance, the state  
19 treasurer shall deposit the entire amount in the state treasury to  
20 the credit of the state school district finance fund.

21 [Sec. 42. K.S.A. 2005 Supp. 72-6442b is hereby amended to  
22 read as follows: 72-6442b. The ~~correlation~~ *high enrollment weighting*  
23 of each district with ~~1,662~~ 1,637 or over enrollment in school year  
24 2006-2007, 1,587 or over enrollment in school year 2007-2008 and 1,537  
25 or over enrollment in school year 2008-2009 and each school year there-  
26 after shall be determined by the state board as follows:

27 [(a) Determine the schedule amount for a district with ~~1,662~~  
28 1,637 enrollment in school year 2006-2007, 1,587 enrollment in school  
29 year 2007-2008 and 1,537 enrollment in school year 2008-2009 and each  
30 school year thereafter as derived from the linear transition under (d)  
31 of K.S.A. 72-6412, and amendments thereto, and subtract the  
32 amount determined under (c) of K.S.A. 72-6412, and amendments  
33 thereto, from the schedule amount so determined;

34 [(b) divide the remainder obtained under (a) by the amount  
35 determined under (c) of K.S.A. 72-6412, and amendments thereto,  
36 and multiply the quotient by the enrollment of the district in the  
37 current school year. The product is the ~~correlation~~ *high enrollment*  
38 weighting of the district.

39 [Sec. 43. K.S.A. 2005 Supp. 72-64c04 is hereby amended to  
40 read as follows: 72-64c04. (a) For school year 2007-2008, and for  
41 each school year thereafter, the total amount of state aid, except  
42 for state aid for special education and related services, shall be  
43 increased by not less than a percentage equal to the percentage

1 increase in the CPI (urban) during the preceding fiscal year as  
2 certified to the commissioner of education by the director of the  
3 budget and the director of the legislative research department on  
4 August 15 of each year. Such state aid shall be distributed and  
5 adjusted for weighted enrollment changes in the manner provided  
6 by law. If there is a percentage decrease or no change in the CPI  
7 (urban) during the preceding fiscal year, the amount of state aid,  
8 excluding state aid for special education and related services, shall  
9 be no less than the amount of such aid in the preceding fiscal year.

10 [(b) *The increases in the amount of state aid attributable to the new*  
11 *weightings created by this act, the increases in the existing weightings and*  
12 *the increases in the amount of base state aid per pupil shall be deemed to*  
13 *satisfy the requirements of subsection (a) for school years 2007-2008 and*  
14 *2008-2009.*

15 ~~[(b) (c)~~ (c) **The provisions of this section shall expire on June 30,**  
16 **2010.**

17 [Sec. 44. K.S.A. 2005 Supp. 72-8204c is hereby amended to  
18 read as follows: 72-8204c. (a) Each year the board of education of  
19 a school district shall prepare a budget and a summary of the proposed  
20 budget. Such budget conduct a needs-assessment of each attendance cen-  
21 ter in the district. The needs-assessment shall be prepared in the manner  
22 and on forms prescribed by the state board. Based upon such needs-  
23 assessment, the board shall prepare a budget for each attendance center  
24 and the school district. The board also shall prepare a summary of the  
25 budget for the school district. The budgets and summary shall be in the  
26 form prescribed by the director pursuant to K.S.A. 79-2926, and  
27 amendments thereto.

28 [(b) The budget budgets and the summary of the proposed  
29 budget shall be on file at the administrative offices of the school  
30 district. Copies of such budget budgets and summary shall be avail-  
31 able upon request.

32 [(c) The notice required to be published by K.S.A. 79-2929, and  
33 amendments thereto, shall include a statement that the budget  
34 budgets and the summary of the proposed budget is on file at the  
35 administrative offices of the district and that copies of such budget  
36 budgets and summary are available upon request.

37 [Sec. 45. K.S.A. 2005 Supp. 72-8814 is hereby amended to  
38 read as follows: 72-8814. (a) There is hereby established in the state  
39 treasury the school district capital-outlay state aid fund. Such fund shall  
40 consist of all amounts transferred thereto under the provisions of subsec-  
41 tion (c).

42 ~~[(b)~~ In each school year, each school district which levies a tax  
43 pursuant to K.S.A. 72-8801 et seq., and amendments thereto, shall

1 **be entitled to receive payment** ~~from the school district~~ **for capital**  
2 **outlay state aid fund** ~~in an amount determined by the state board~~  
3 **of education as provided in this subsection. The state board of**  
4 **education shall:**

5 [(1) **Determine the amount of the assessed valuation per pupil**  
6 **(AVPP) of each school district in the state and round such amount**  
7 **to the nearest \$1,000. The rounded amount is the AVPP of a school**  
8 **district for the purposes of this section;**

9 [(2) **determine the median AVPP of all school districts;**

10 [(3) **prepare a schedule of dollar amounts using the amount of**  
11 **the median AVPP of all school districts as the point of beginning.**  
12 **The schedule of dollar amounts shall range upward in equal \$1,000**  
13 **intervals from the point of beginning to and including an amount**  
14 **that is equal to the amount of the AVPP of the school district with**  
15 **the highest AVPP of all school districts and shall range downward**  
16 **in equal \$1,000 intervals from the point of beginning to and in-**  
17 **cluding an amount that is equal to the amount of the AVPP of the**  
18 **school district with the lowest AVPP of all school districts;**

19 [(4) **determine a state aid percentage factor for each school**  
20 **district by assigning a state aid computation percentage to the**  
21 **amount of the median AVPP shown on the schedule, decreasing**  
22 **the state aid computation percentage assigned to the amount of**  
23 **the median AVPP by one percentage point for each \$1,000 interval**  
24 **above the amount of the median AVPP, and increasing the state**  
25 **aid computation percentage assigned to the amount of the median**  
26 **AVPP by one percentage point for each \$1,000 interval below the**  
27 **amount of the median AVPP. The state aid percentage factor of a**  
28 **school district is the percentage assigned to the schedule amount**  
29 **that is equal to the amount of the AVPP of the school district, ex-**  
30 **cept that the state aid percentage factor of a school district shall**  
31 **not exceed 100%. The state aid computation percentage is 25%;**

32 [(5) **determine the amount levied by each school district pur-**  
33 **suant to K.S.A. 72-8801 et seq., and amendments thereto;**

34 [(6) **multiply the amount computed under (5), but not to exceed**  
35 **8 mills, by the applicable state aid percentage factor. The product**  
36 **is the amount of payment the school district is entitled to receive**  
37 ~~from the school district~~ **for capital outlay state aid fund** ~~in the school~~  
38 **year.**

39 [~~(e)~~ (b) **The state board shall certify to the director of accounts**  
40 **and reports the entitlements of school districts determined under**  
41 **the provisions of subsection (b), and an amount equal thereto shall be**  
42 ~~transferred by the director from the state general fund to the school~~  
43 ~~district (a) for payment of capital outlay state aid fund for distribution~~

1 **to school districts** *in accordance with the provisions of appropriation*  
2 *acts.*

3 ~~[(d) (c) Payments from the school district for capital outlay state~~  
4 ~~aid fund shall be distributed to school districts at times determined~~  
5 ~~by the state board of education. The state board of education shall~~  
6 ~~certify to the director of accounts and reports the amount due each~~  
7 ~~school district entitled to payment from the fund of capital outlay~~  
8 ~~state aid, and the director of accounts and reports shall draw a~~  
9 ~~warrant on the state treasurer payable to the treasurer of the~~  
10 ~~school district. Upon receipt of the warrant, the treasurer of the~~  
11 ~~school district shall credit the amount thereof to the capital outlay~~  
12 ~~fund of the school district to be used for the purposes of such fund.~~

13 [Sec. 46. K.S.A. 2005 Supp. 72-9509 is hereby amended to  
14 read as follows: 72-9509. (a) There is hereby established in every  
15 school district a fund which shall be called the “bilingual education  
16 fund,” which fund shall consist of all moneys deposited therein or  
17 transferred thereto according to law. Notwithstanding any other pro-  
18 vision of law, all moneys received by the school district from whatever  
19 source for bilingual education programs established under this act shall  
20 be credited to the fund established by this section. The expenses of a  
21 district directly attributable to such bilingual education programs  
22 shall be paid from the bilingual education fund.

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

33 [(c) Each year the board of education of each school district shall  
34 prepare and submit to the state board a report on the bilingual education  
35 program and assistance provided by the district. Such report shall include  
36 information specifying the number of pupils who were served or provided  
37 assistance, the type of service provided, the research upon which the dis-  
38 trict relied in determining that a need for service or assistance existed,  
39 the results of providing such service or assistance and any other infor-  
40 mation required by the state board.

41 [Sec. 47. K.S.A. 2005 Supp. 79-2926 is hereby amended to  
42 read as follows: 79-2926. (a) Subject to the provisions of subsection  
43 (b), the director of accounts and reports shall prepare and pre-

1 scribe forms for the annual budgets of all taxing subdivisions or  
2 municipalities of the state. Such forms shall show the information  
3 required by this act necessary and proper to disclose complete  
4 information as to the financial condition of such taxing subdivision  
5 or municipality, and the receipts and expenditures thereof, both  
6 past and anticipated.

7 [(b) (1) ~~From and after July 1, 2004 and~~ Based upon recommen-  
8 dations by the state department of education, the director shall  
9 prepare and prescribe forms for the annual budget and a summary  
10 of the proposed budget of school districts. The state department  
11 of education shall make such recommendations ~~after considering~~  
12 *taking into consideration* the best practices and standards established  
13 by the government finance officers association and the association  
14 of school business officials *and recommendations of the legislative di-*  
15 *vision of post audit.*

16 [(2) (A) The school district budget form shall include a sepa-  
17 rate table outlining the aggregate amount of expenditures for sal-  
18 aries and wages for the following categories:

- 19 [(i) Certified and noncertified administrators;  
20 [(ii) persons employed full-time as teachers;  
21 [(iii) other certified employees who are not employed full-time  
22 as teachers;  
23 [(iv) classified employees;  
24 [(v) other positions designated by the state department of ed-  
25 ucation; and  
26 [(vi) substitutes and other temporary employees.

27 [(B) The school district budget form shall show the number of  
28 full-time employee positions specified in paragraph (A) of this sub-  
29 section and the average salaries or wages for such positions.

30 [(C) The school district budget form shall show any other in-  
31 formation recommended by the state department of education.

32 [(3) The summary of the proposed budget form shall include:

33 [(A) An overview of the proposed budget of the school district  
34 and the budgetary process;

35 [(B) a summary of the changes in the proposed budget from  
36 the previous budget year;

37 [(C) a summary of the estimated expenditures to be made and  
38 revenues to be received in the ensuing budget year and the sources  
39 of such revenue;

40 [(D) the internet website address for school building report  
41 cards compiled by the state department of education; and

42 [(E) any other information specified by the state department  
43 of education.

1     **[(4) Nothing in this subsection (b) shall be construed as limiting**  
2 **the authority of school districts to develop and provide material or**  
3 **information in addition to that required by the state department**  
4 **of education.**

5     **[(5) The state department of education shall provide technical**  
6 **advice and assistance to school districts to insure compliance with**  
7 **the provisions of this section.**

8     **[(c) All such budget and tax levy forms shall be printed by the**  
9 **division of printing in such quantity as required by the director.**  
10 **The director shall deliver the forms for school districts to the clerk**  
11 **of the board of education of each school district. The forms for all**  
12 **other taxing subdivisions or municipalities of the state shall be de-**  
13 **livered by the director to the county clerk of each county, who**  
14 **shall deliver the same to the presiding officer of the governing**  
15 **body of the respective taxing subdivisions or municipalities within**  
16 **the county.**

17     **[Sec. 48. K.S.A. 2005 Supp. 79-2927a is hereby amended to**  
18 **read as follows: 79-2927a. (a) When preparing the budget for a**  
19 **school district, the board of education of the district shall budget**  
20 **to expend only the amount estimated to be spent from each fund**  
21 **of the school district. *The budget of the school district shall be based***  
22 ***upon the needs-assessment required by K.S.A. 72-8204c, and amendments***  
23 ***thereto.***

24     **[(b) Except as provided by this subsection, any unexpended**  
25 **moneys remaining in a fund of a school district at the end of the**  
26 **budget year may be carried forward into such fund for succeeding**  
27 **budget years. The provisions of this subsection shall not apply to**  
28 **the general fund or the supplemental general fund of the school**  
29 **district.**

30     **[(c) Whenever unexpended moneys in a school district fund are**  
31 **carried forward into such fund for the succeeding budget year, the**  
32 **budget of the school district shall reflect the ending balance in**  
33 **such fund which the school district estimates will be carried for-**  
34 **ward to the succeeding budget year.**

35     **[(d) If the board of education determines it is necessary to ex-**  
36 **pend moneys which had been budgeted to be carried forward into**  
37 **the next succeeding budget year, the board shall amend its pre-**  
38 **viously adopted budget. Any amended budget shall be subject to**  
39 **the same publication, notice and public hearing requirements as**  
40 **is required by K.S.A. 79-2929, and amendments thereto, for the**  
41 **adoption of the original budget.**

42     **[New Sec. 49. As used in sections 40 through 44, and amend-**  
43 **ments thereto:**

- 1 (a) “Academy” or “At-risk academy” means an academy estab-  
2 lished pursuant to section 43, and amendments thereto.
- 3 (b) “At-risk” pupil means a pupil having one or more of the  
4 characteristics established by the state board which places such  
5 pupil at risk of failure in school.
- 6 (c) “Program” means the at-risk pupil academy program es-  
7 tablished by section 40, and amendments thereto.
- 8 (d) “School district” means the school district selected pursu-  
9 ant to section 41, and amendments thereto.
- 10 (e) “State educational institution” means a state educational  
11 institution as defined by K.S.A. 76-711, and amendments thereto,  
12 which has been designated by the state board to administer the  
13 provisions of this act and to provide oversight of the at-risk acad-  
14 emy.
- 15 **New Sec. 50.** (a) Subject to the limitations of appropriations  
16 therefor, there is hereby established the at-risk pupil academy pro-  
17 gram. Such program shall be administered by the state educational  
18 institution designated by the state board pursuant to section 41,  
19 and amendments thereto.
- 20 (b) The program shall expire on June 30, 2009.
- 21 **New Sec. 51.** (a) The state board shall designate a state edu-  
22 cational institution to administer the program and to provide over-  
23 sight of the at-risk academy established pursuant to section 43, and  
24 amendments thereto.
- 25 (b) The state educational institution shall establish the curric-  
26 ulum for the at-risk academy. The curriculum shall be age-appro-  
27 priate and culturally relevant to the student population of the  
28 academy. The curriculum shall provide a student-friendly educa-  
29 tional environment that is personalized, character-based and com-  
30 puter-integrated. Teachers and administrators of the academy  
31 shall meet the same qualifications of teachers and administrators  
32 of public schools in the district and shall be selected on the basis  
33 of their professionalism and dedication to the success of each stu-  
34 dent attending the academy.
- 35 (c) Any district desiring to participate in the program shall sub-  
36 mit an application for the establishment of either a middle school  
37 or a high school at-risk academy in such school district. The ap-  
38 plication shall be submitted to the state educational institution.  
39 The application shall be prepared in such form and manner as  
40 required by such state educational institution and shall be sub-  
41 mitted at the time specified by such institution. The state board  
42 shall establish standards and criteria for reviewing, evaluating and  
43 approving an application submitted pursuant to this section. The

1 state educational institution shall approve the application in ac-  
2 cordance with the standards and criteria established by the state  
3 board giving preference to districts which have high numbers of  
4 at-risk pupils in the enrollment of the district.

5 (d) The state educational institution and school district in  
6 which such academy is located may enter into agreements under  
7 which the district provides facilities and services to such academy.  
8 The state educational institution also may enter into agreements  
9 with other public or private entities for the provision of such fa-  
10 cilities or services.

11 (e) The academy shall meet or exceed the accreditation stan-  
12 dards adopted by the state board. Students attending the academy  
13 shall be required to take the state assessments in the same manner  
14 as students attending public schools in the district.

15 **New Sec. 52.** The state board shall adopt rules and regulations  
16 deemed necessary for the implementation of the program. The  
17 state board may adopt any rules and regulations recommended by  
18 the state educational institution.

19 **New Sec. 53.** (a) On or before July 1, 2007, there shall be es-  
20 tablished in the school district an at-risk academy. Attendance at  
21 such academy shall be limited to no more than 100 students. The  
22 parent or guardian of any student who is an at-risk pupil and who  
23 desires to attend the academy shall submit an application in the  
24 manner and form required by the state educational institution.  
25 The application shall be accompanied by any information required  
26 by the state educational institution.

27 (b) In order to provide a fair method of selecting students, the  
28 state educational institution shall establish a lottery system for the  
29 selection of students when the number of applications exceeds the  
30 number of openings at the academy. The state educational insti-  
31 tution shall establish the deadline for the submission of applica-  
32 tions and a procedure for the notification of applicants of the ac-  
33 ceptance or nonacceptance for attendance at the academy.

34 **New Sec. 54.** On or before September 1, 2006, the state edu-  
35 cational institution shall report its progress on the implementation  
36 of the program to the legislative educational planning committee.  
37 The state board shall submit other reports as requested by the  
38 chairperson of the legislative educational planning committee. On  
39 or before September 1 in 2007, 2008 and 2009, the state educa-  
40 tional institution shall make an annual report on the program to  
41 the legislative educational planning committee. On or before the  
42 first day of the legislative session in 2008 and 2009, the legislative  
43 educational planning committee shall prepare and submit to the

1 legislature a report on the program and any recommendations re-  
2 lating thereto.]

3 [Sec. 55. K.S.A. 2005 Supp. 72-6433 is hereby amended to  
4 read as follows: 72-6433. (a) (1) The board of any district may adopt  
5 a local option budget in each school year in an amount not to ex-  
6 ceed an amount equal to the district prescribed percentage of the  
7 amount of state financial aid determined for the district in the  
8 school year. As used in this section, “district prescribed percent-  
9 age” means:

10 [(A) For any district that was authorized to adopt and that  
11 adopted a local option budget in the 1996-97 school year and to  
12 which the provisions of K.S.A. 72-6444, and amendments thereto,  
13 do not apply in the current school year, in the 2001-02 school year  
14 and in each school year thereafter, a percentage that is equal to  
15 80% of the percentage specified in the resolution under which the  
16 district was authorized to adopt a local option budget in the 1996-  
17 97 school year;

18 [(B) for any district that was authorized to adopt and that  
19 adopted a local option budget in the 1996-97 school year and to  
20 which the provisions of K.S.A. 72-6444, and amendments thereto,  
21 apply in the current school year, a percentage in the 2001-02  
22 school year and each school year thereafter that is equal to the  
23 sum of the percentage of the amount of state financial aid the  
24 district was authorized to budget in the preceding school year and  
25 the percentage computed for the district by the state board under  
26 the provisions of K.S.A. 72-6444, and amendments thereto;

27 [(C) for any district that was not authorized to adopt a local  
28 option budget in the 1996-97 school year and to which the provi-  
29 sions of K.S.A. 72-6444, and amendments thereto, apply in the cur-  
30 rent school year, a percentage in the 2001-02 school year and each  
31 school year thereafter that is equal to the sum of the percentage  
32 of the amount of state financial aid the district was authorized to  
33 budget in the preceding school year and the percentage computed  
34 for the district by the state board under the provisions of K.S.A.  
35 72-6444, and amendments thereto;

36 [(D) for any district to which the provisions of K.S.A. 72-6444,  
37 and amendments thereto, applied in the 1997-98 school year and  
38 to which the provisions of K.S.A. 72-6444, and amendments  
39 thereto, do not apply in the current school year because an in-  
40 crease in the amount budgeted by the district in its local option  
41 budget as authorized by a resolution adopted under the provisions  
42 of subsection (b) causes the actual amount per pupil budgeted by  
43 the district in the preceding school year as determined for the

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

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

40 [(B) In lieu of utilizing the authority granted by subpart (A) for  
41 adoption of a local option budget, the board of a district may pass  
42 a resolution authorizing adoption of such a budget and publish  
43 such resolution once in a newspaper having general circulation in

1 **the district. The resolution shall be published in substantial com-**  
2 **pliance with the following form:**

3 [Unified School District No. \_\_\_\_\_,  
4 \_\_\_\_\_ County, Kansas.

5 [RESOLUTION

6 [Be It Resolved that:

7 [The board of education of the above-named school district shall be authorized  
8 to adopt a local option budget in each school year for a period of time not to exceed  
9 \_\_\_\_\_ years in an amount not to exceed \_\_\_\_\_% of the amount of state  
10 financial aid determined for the current school year. The local option budget au-  
11 thorized by this resolution may be adopted, unless a petition in opposition to the  
12 same, signed by not less than 5% of the qualified electors of the school district, is  
13 filed with the county election officer of the home county of the school district within  
14 30 days after publication of this resolution. In the event a petition is filed, the county  
15 election officer shall submit the question of whether adoption of the local option  
16 budget shall be authorized to the electors of the school district at an election called  
17 for the purpose or at the next general election, as is specified by the board of  
18 education of the school district.

19 [CERTIFICATE

20 [This is to certify that the above resolution was duly adopted by the board of  
21 education of Unified School District No. \_\_\_\_\_, \_\_\_\_\_ County, Kansas,  
22 on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

23 \_\_\_\_\_  
24 [Clerk of the board of education.

25 [All of the blanks in the resolution shall be appropriately filled.  
26 The blank preceding the word “years” shall be filled with a specific  
27 number, and the blank preceding the percentage symbol shall be  
28 filled with a specific number. No word shall be inserted in either  
29 of the blanks. The percentage specified in the resolution shall not  
30 exceed the district prescribed percentage. The resolution shall be  
31 published once in a newspaper having general circulation in the  
32 school district. If no petition as specified above is filed in accord-  
33 ance with the provisions of the resolution, the board may adopt a  
34 local option budget. If a petition is filed as provided in the reso-  
35 lution, the board may notify the county election officer of the date  
36 of an election to be held to submit the question of whether adop-  
37 tion of a local option budget shall be authorized. If the board fails  
38 to notify the county election officer within 30 days after a petition  
39 is filed, the resolution shall be deemed abandoned and no like  
40 resolution shall be adopted by the board within the nine months  
41 following publication of the resolution. If any district is authorized  
42 to adopt a local option budget under this subpart, but the board  
43 of such district chooses, in any school year, not to adopt such a

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

37 [(3) The provisions of this subsection are subject to the provi-  
38 sions of subsections (b) and (c).

39 [(b) The provisions of this subsection (b) shall be subject to the  
40 provisions of K.S.A. 72-6433a, and amendments thereto.

41 [(1) The board of any district that adopts a local option budget  
42 under subsection (a) may increase the amount of such budget in  
43 each school year in an amount which together with the percentage

1 of the amount of state financial aid budgeted under subsection (a)  
2 does not exceed the state prescribed percentage of the amount of  
3 state financial aid determined for the district in the school year if  
4 the board of the district determines that an increase in such budget  
5 would be in the best interests of the district.

6 [(2) No district may increase a local option budget under au-  
7 thority of this subsection until: (A) A resolution authorizing such  
8 an increase is passed by the board and published once in a news-  
9 paper having general circulation in the district; or (B) the question  
10 of whether the board shall be authorized to increase the local op-  
11 tion budget has been submitted to and approved by the qualified  
12 electors of the district at a special election called for the purpose.  
13 Any such election shall be noticed, called and held in the manner  
14 provided by K.S.A. 10-120, and amendments thereto, for the no-  
15 ticing, calling and holding of elections upon the question of issuing  
16 bonds under the general bond law. The notice of such election  
17 shall state the purpose for and time of the election, and the ballot  
18 shall be designed with the question of whether the board of edu-  
19 cation of the district shall be continuously and permanently au-  
20 thorized to increase the local option budget of the district in each  
21 school year by a percentage which together with the percentage  
22 of the amount of state financial aid budgeted under subsection (a)  
23 does not exceed the state prescribed percentage in any school  
24 year. If a majority of the qualified electors voting at the election  
25 approve authorization of the board to increase the local option  
26 budget, the board shall have such authority. If a majority of the  
27 qualified electors voting at the election are opposed to authori-  
28 zation of the board to increase the local option budget, the board  
29 shall not have such authority and no like question shall be sub-  
30 mitted to the qualified electors of the district within the nine  
31 months following the election.

32 [(3) (A) Subject to the provisions of subpart (B), a resolution  
33 authorizing an increase in the local option budget of a district shall  
34 state that the board of education of the district shall be authorized  
35 to increase the local option budget of the district in each school  
36 year in an amount not to exceed \_\_\_\_\_% of the amount of state  
37 financial aid determined for the current school year and that the  
38 percentage of increase may be reduced so that the sum of the  
39 percentage of the amount of state financial aid budgeted under  
40 subsection (a) and the percentage of increase specified in the res-  
41 olution does not exceed the state prescribed percentage in any  
42 school year. The blank preceding the percentage symbol shall be  
43 filled with a specific number. No word shall be inserted in the

1 blank. The resolution shall specify a definite period of time for  
2 which the board shall be authorized to increase the local option  
3 budget and such period of time shall be expressed by the specific  
4 number of school years for which the board shall retain its au-  
5 thority to increase the local option budget. No word shall be used  
6 to express the number of years for which the board shall be au-  
7 thorized to increase the local option budget.

8 [(B) In lieu of the requirements of subpart (A) and at the dis-  
9 cretion of the board, a resolution authorizing an increase in the  
10 local option budget of a district may state that the board of edu-  
11 cation of the district shall be continuously and permanently au-  
12 thorized to increase the local option budget of the district in each  
13 school year by a percentage which together with the percentage  
14 of the amount of state financial aid budgeted under subsection (a)  
15 does not exceed the state prescribed percentage in any school  
16 year.

17 [(4) A resolution authorizing an increase in the local option  
18 budget of a district shall state that the amount of the local option  
19 budget may be increased as authorized by the resolution unless a  
20 petition in opposition to such increase, signed by not less than 5%  
21 of the qualified electors of the school district, is filed with the  
22 county election officer of the home county of the school district  
23 within 30 days after publication. If no petition is filed in accord-  
24 ance with the provisions of the resolution, the board is authorized  
25 to increase the local option budget of the district. If a petition is  
26 filed as provided in the resolution, the board may notify the county  
27 election officer of the date of an election to be held to submit the  
28 question of whether the board shall be authorized to increase the  
29 local option budget of the district. If the board fails to notify the  
30 county election officer within 30 days after a petition is filed, the  
31 resolution shall be deemed abandoned and no like resolution shall  
32 be adopted by the board within the nine months following publi-  
33 cation of the resolution.

34 [(5) The requirements of provision (2) do not apply to any dis-  
35 trict that is continuously and permanently authorized to increase  
36 the local option budget of the district. An increase in the amount  
37 of a local option budget by such a district shall require a majority  
38 vote of the members of the board and shall require no other pro-  
39 cedure, authorization or approval.

40 [(6) If any district is authorized to increase a local option  
41 budget, but the board of such district chooses, in any school year,  
42 not to adopt or increase such budget or chooses, in any school year,  
43 to adopt or increase such budget in an amount less than the

1 amount authorized, such board of education may so choose. If the  
2 board of any district refrains from adopting or increasing a local  
3 option budget in any one or more school years or refrains from  
4 budgeting the total amount authorized for any one or more school  
5 years, the amount authorized to be budgeted in any succeeding  
6 school year shall not be increased by such refrainment, nor shall  
7 the authority of the district to increase its local option budget be  
8 extended by such refrainment beyond the period of time specified  
9 in the resolution authorizing an increase in the local option budget  
10 if the resolution specified such a period of time.

11 [(7) Whenever an initial resolution has been adopted under  
12 this subsection, and such resolution specified a percentage which  
13 together with the percentage of the amount of state financial aid  
14 budgeted under subsection (a) is less than the state prescribed  
15 percentage, the board of the district may adopt one or more sub-  
16 sequent resolutions under the same procedure as provided for the  
17 initial resolution and shall be authorized to increase the percent-  
18 age as specified in any such subsequent resolution. If the initial  
19 resolution specified a definite period of time for which the district  
20 is authorized to increase its local option budget, the authority to  
21 increase such budget by the percentage specified in any subse-  
22 quent resolution shall be limited to the remainder of the period of  
23 time specified in the initial resolution. Any percentage specified  
24 in a subsequent resolution or in subsequent resolutions shall be  
25 limited so that the sum of the percentage authorized in the initial  
26 resolution and the percentage authorized in the subsequent res-  
27 olution or in subsequent resolutions together with the percentage  
28 of the amount of state financial aid budgeted under subsection (a)  
29 is not in excess of the state prescribed percentage in any school  
30 year.

31 [(8) (A) Subject to the provisions of subpart (B), the board of  
32 any district that has adopted a local option budget under subsec-  
33 tion (a), has been authorized to increase such budget under a res-  
34 olution which specified a definite period of time for retention of  
35 such authorization, and has levied a tax under authority of K.S.A.  
36 72-6435, and amendments thereto, may initiate, at any time after  
37 the final levy is certified to the county clerk under any current  
38 authorization, procedures to renew the authority to increase the  
39 local option budget subject to the conditions and in the manner  
40 specified in provisions (2) and (3) of this subsection.

41 [(B) The provisions of subpart (A) do not apply to the board of  
42 any district that is continuously and permanently authorized to  
43 increase the local option budget of the district.

1 [(9) As used in this subsection:

2 [(A) “Authorized to increase a local option budget” means ei-  
3 ther that a district has held a special election under provision (2)(B)  
4 by which authority of the board to increase a local option budget  
5 was approved, or that a district has adopted a resolution under  
6 provision (2) (A), has published the same, and either that the res-  
7 olution was not protested or that it was protested and an election  
8 was held by which the authority of the board to increase a local  
9 option budget was approved.

10 [(B) “State prescribed percentage” means 27% for school year  
11 2005-2006, 29% for school year 2006-2007 and ~~30%~~ 32% for school  
12 year 2007-2008 and each school year thereafter.

13 [(c) To the extent the provisions of the foregoing subsections  
14 conflict with this subsection, this subsection shall control. Any dis-  
15 trict that is authorized to adopt a local option budget in the 1997-  
16 98 school year under a resolution which authorized the adoption  
17 of such budget in accordance with the provisions of this section  
18 prior to its amendment by this act may continue to operate under  
19 such resolution for the period of time specified in the resolution  
20 or may abandon the resolution and operate under the provisions  
21 of this section as amended by this act. Any such district shall op-  
22 erate under the provisions of this section as amended by this act  
23 after the period of time specified in the resolution has expired.

24 [(d) (1) There is hereby established in every district that  
25 adopts a local option budget a fund which shall be called the sup-  
26 plemental general fund. The fund shall consist of all amounts de-  
27 posited therein or credited thereto according to law.

28 [(2) Subject to the limitation imposed under provision (3),  
29 amounts in the supplemental general fund may be expended for  
30 any purpose for which expenditures from the general fund are  
31 authorized or may be transferred to the general fund of the district  
32 or to any program weighted fund or categorical fund of the district.

33 [(3) Amounts in the supplemental general fund may not be ex-  
34 pended nor transferred to the general fund of the district for the  
35 purpose of making payments under any lease-purchase agreement  
36 involving the acquisition of land or buildings which is entered into  
37 pursuant to the provisions of K.S.A. 72-8225, and amendments  
38 thereto.

39 [(4) Any unexpended and unencumbered cash balance remain-  
40 ing in the supplemental general fund of a district at the conclusion  
41 of any school year in which a local option budget is adopted shall  
42 be disposed of as provided in this subsection. If the district did not  
43 receive supplemental general state aid in the school year and the

1 board of the district determines that it will be necessary to adopt  
2 a local option budget in the ensuing school year, the total amount  
3 of the cash balance remaining in the supplemental general fund  
4 shall be maintained in such fund or transferred to the general fund  
5 of the district. If the board of such a district determines that it will  
6 not be necessary to adopt a local option budget in the ensuing  
7 school year, the total amount of the cash balance remaining in the  
8 supplemental general fund shall be transferred to the general fund  
9 of the district. If the district received supplemental general state  
10 aid in the school year, transferred or expended the entire amount  
11 budgeted in the local option budget for the school year, and de-  
12 termines that it will be necessary to adopt a local option budget in  
13 the ensuing school year, the total amount of the cash balance re-  
14 maining in the supplemental general fund shall be maintained in  
15 such fund or transferred to the general fund of the district. If such  
16 a district determines that it will not be necessary to adopt a local  
17 option budget in the ensuing school year, the total amount of the  
18 cash balance remaining in the supplemental general fund shall be  
19 transferred to the general fund of the district. If the district re-  
20 ceived supplemental general state aid in the school year, did not  
21 transfer or expend the entire amount budgeted in the local option  
22 budget for the school year, and determines that it will not be nec-  
23 essary to adopt a local option budget in the ensuing school year,  
24 the total amount of the cash balance remaining in the supplement-  
25 al general fund shall be transferred to the general fund of the  
26 district. If the district received supplemental general state aid in  
27 the school year, did not transfer or expend the entire amount  
28 budgeted in the local option budget for the school year, and de-  
29 termines that it will be necessary to adopt a local option budget in  
30 the ensuing school year, the state board shall determine the ratio  
31 of the amount of supplemental general state aid received to the  
32 amount of the local option budget of the district for the school  
33 year and multiply the total amount of the cash balance remaining  
34 in the supplemental general fund by such ratio. An amount equal  
35 to the amount of the product shall be transferred to the general  
36 fund of the district. The amount remaining in the supplemental  
37 general fund may be maintained in such fund or transferred to the  
38 general fund of the district.

39 [(e) To the extent the provisions of the foregoing section con-  
40 flict with this subsection, this subsection shall control. Any district  
41 that adopted or was authorized to adopt a local option budget for  
42 school year 2004-2005 in an amount equal to 25% may adopt a  
43 local option budget for school year 2005-2006 in an amount not to

1 exceed the state prescribed percentage in effect on July 1, 2005,  
2 by adoption of a resolution. Such resolution shall not be subject to  
3 the provisions of this section relating to publication, protest or  
4 election.]

5 [Sec. 56. K.S.A. 72-1046b is hereby amended to read as fol-  
6 lows: 72-1046b. (a) As used in this section:

7 [(1) “School district” means a school district organized and op-  
8 erating under the laws of this state and no part of which is located  
9 in Johnson county, Sedgwick county, Shawnee county, or Wyan-  
10 dotte county.

11 [(2) “Receiving school district” means a school district of non-  
12 residence of a pupil.

13 [(3) “Sending school district” means a school district of resi-  
14 dence of a pupil.

15 [(4) “Pupil” means a person who is enrolled and in attendance  
16 at school in a receiving school district and who (A) lives 10 or more  
17 miles from the attendance center the pupil would attend in a send-  
18 ing school district and nearer to an appropriate attendance center in a  
19 receiving school district or (B) is a member of the family of a pupil  
20 meeting the condition prescribed in subpart (A).

21 [(5) “Member of the family” means a brother or sister of the  
22 whole or half blood or by adoption, a stepbrother or sister, and a  
23 foster brother or sister.

24 [(b) The parent or legal guardian of any pupil may apply to the  
25 board of education of a sending school district on or before July  
26 15 of the current school year for authority for such pupil to be  
27 furnished or provided transportation to school from the pupil’s  
28 residence and from school to the pupil’s residence by the receiving  
29 school district. The application shall be made upon forms pre-  
30 scribed by the state board of education.

31 [(c) Upon receiving any application under this section, the  
32 board of education of a sending school district shall inquire of the  
33 receiving school district whether it is willing to furnish or provide  
34 transportation for the pupil named in the application. If the board  
35 of education of the sending school district determines that the re-  
36 ceiving school district is willing to furnish or provide transporta-  
37 tion for the pupil and the board of education of the sending school  
38 district and the board of education of the receiving school district  
39 agree that the pupil is a pupil as defined in subsection (a)(4)(A) or  
40 (B), the board of the sending school district shall issue an order  
41 authorizing the furnishing or provision of transportation by the  
42 receiving school district for the affected pupil to school from the  
43 pupil’s residence and to the pupil’s residence from school.

- 1     **[(d) Pupils attending school in a receiving school district under**  
2 **the provisions of this section shall be counted as regularly enrolled**  
3 **in and attending school in the receiving school district for the pur-**  
4 **pose of computations, except computation of transportation**  
5 **weighting, under the school district finance and quality perform-**  
6 **ance act and for the purposes of the statutory provisions contained**  
7 **in article 83 of chapter 72 of Kansas Statutes Annotated. No such**  
8 **pupil shall be charged for the costs of attendance at school in a**  
9 **receiving school district.]**
- 10     **[New Sec. 57. (a) As used in this section:**
- 11     **[(1) “Abortion” or “abortion procedure” means any surgical or**  
12 **other procedure or drug used to terminate a pregnancy, whether**  
13 **the fetus is viable or not.**
- 14     **[(2) “Institution” means any secondary school which receives**  
15 **public moneys.**
- 16     **[(3) “Pregnancy related instruction“ means a course, special**  
17 **event, seminar or forum on any or all of the following topics: hu-**  
18 **man reproduction, human sexuality and sex education.**
- 19     **[(b) Whenever any institution offers pregnancy-related in-**  
20 **struction, there shall be included in such instruction information**  
21 **and materials specifically addressing human fetal development**  
22 **and gestation. Such information and materials shall describe the**  
23 **anatomical and physiological characteristics of the fetus at four-**  
24 **week gestational increments from fertilization to full term, includ-**  
25 **ing pictures or realistic drawings, or both, giving actual size di-**  
26 **mensions. Such information and materials shall be objective and**  
27 **designed to convey only accurate scientific information about the**  
28 **fetus at various gestational stages.**
- 29     **[(c) Whenever any instruction discusses abortion, such infor-**  
30 **mation shall include a description of all methods of abortion, in-**  
31 **cluding, but not limited to: (1) morning after pill; (2) suction;**  
32 **(3) RU 486/methotrexate; (4) dilation and extraction; (5) saline;**  
33 **(6) prostaglandin; and (7) partial birth abortions. The informa-**  
34 **tion and materials shall be objective and designed to convey only**  
35 **accurate scientific information about the medical risks associated**  
36 **with each procedure as well as information concerning the fetal**  
37 **development at the time of each procedure. Such fetal information**  
38 **shall include the probable physical sensations or pain a fetus feels**  
39 **or detects, or may feel or detect, during the various abortion pro-**  
40 **cedures. Such fetal information shall also include relevant infor-**  
41 **mation on the survival of the fetus, if the fetus is not killed during**  
42 **an abortion procedure.**
- 43     **[(d) The method of implementing this section shall be deter-**

1 mined by the governing body of the institution.  
2 [(e) A parent or legal guardian of a child may choose to remove  
3 such child from the instruction required by this section by notify-  
4 ing the school administration.  
5 [(f) Any institution that provides pregnancy related instruction  
6 in violation of this section shall be ineligible to receive general  
7 state aid.]  
8 [New Sec. 58. (a) The state board of education shall authorize  
9 and assist in the implementation of programs on character devel-  
10 opment which shall be offered to students in kindergarten and  
11 grades one through eight.  
12 [(b) The state board of education shall develop a curriculum,  
13 materials and guidelines that local boards of education and gov-  
14 erning authorities of accredited nonpublic schools may use in im-  
15 plementing the program of instruction on character development.  
16 [(c) The state board of education shall develop standards and  
17 objectives for character development within any existing appro-  
18 priate subject-matter curriculum.  
19 [(d) The state board shall designate 10 school districts which  
20 shall provide, in school year 2006-2007, students in kindergarten  
21 and grades one through eight with character development pro-  
22 grams and instruction which are appropriate for the grade-levels  
23 at which any such program or instruction is offered. Beginning in  
24 school year 2007-2008, all school districts shall provide such pro-  
25 grams and instruction.  
26 [(e) Nothing in this section shall be construed as requiring  
27 schools or school districts to provide new programs or instruction  
28 if existing programs and instruction comply with the requirements  
29 of this section and any rules and regulations adopted by the state  
30 board pursuant to this section.  
31 [(f) As used in this section:  
32 [(1) “Character-development program” means a program such  
33 as Character First or Character Counts or other similar program  
34 which is secular in nature and which stresses character qualities.  
35 [(2) “Character qualities” means positive character qualities  
36 which include, but is not limited to, honesty, responsibility, atten-  
37 tiveness, patience, kindness, respect, self-control, tolerance, co-  
38 operation, initiative, patriotism and citizenship.]  
39 [Sec. 59. K.S.A. 2005 Supp. 72-6439 is hereby amended to  
40 read as follows: 72-6439. (a) In order to accomplish the mission for  
41 Kansas education, the state board of education shall design and  
42 adopt a school performance accreditation system based upon im-  
43 provement in performance that reflects high academic standards

1 **and is measurable.**

2 ~~[(b) The state board of education shall provide for assessments in the~~  
3 ~~core academic areas of mathematics, science, reading, writing, and social~~  
4 ~~studies, and shall establish curriculum standards for such core academic~~  
5 ~~areas. The assessments shall be administered at three grade levels, as~~  
6 ~~determined by the state board. The state board shall establish curriculum~~  
7 ~~standards which reflect high academic standards for the core academic~~  
8 ~~areas of mathematics, science, reading, writing and social studies. The~~  
9 ~~curriculum standards shall be equal to the best standards and shall be~~  
10 ~~reviewed at least every three seven years. The state board shall ensure~~  
11 ~~compatibility between the statewide assessments and the curriculum stan-~~  
12 ~~dards. Nothing in this subsection shall be construed in any manner~~  
13 ~~so as to impinge upon any district's authority to determine its own~~  
14 ~~curriculum.~~

15 ~~[(c) The state board shall provide for statewide assessments in the~~  
16 ~~core academic areas of mathematics, science, reading, writing and social~~  
17 ~~studies. The board shall ensure compatibility between the statewide as-~~  
18 ~~sessments and the curriculum standards established pursuant to subsec-~~  
19 ~~tion (b). Such assessments shall be administered at three grade levels, as~~  
20 ~~determined by the board. The state board of education shall determine~~  
21 ~~performance levels on the statewide assessments, the achievement~~  
22 ~~of which represents excellence high academic standards in the aca-~~  
23 ~~ademic area at the grade level to which the assessment applies. The~~  
24 ~~state board should specify the measure of excellence high academic~~  
25 ~~standards both for individual performance and school performance~~  
26 ~~on the assessments.~~

27 ~~[(d) Each school in every district shall establish a school site~~  
28 ~~council composed of the principal and representatives of teachers~~  
29 ~~and other school personnel, parents of pupils attending the school,~~  
30 ~~the business community, and other community groups. School site~~  
31 ~~councils shall be responsible for providing advice and counsel in~~  
32 ~~evaluating state, school district, and school site performance goals~~  
33 ~~and objectives and in determining the methods that should be em-~~  
34 ~~ployed at the school site to meet these goals and objectives. Site~~  
35 ~~councils may make recommendations and proposals to the school~~  
36 ~~board regarding budgetary items and school district matters, in-~~  
37 ~~cluding but not limited to, identifying and implementing the best~~  
38 ~~practices for developing efficient and effective administrative and~~  
39 ~~management functions. Site councils also may help school boards~~  
40 ~~analyze the unique environment of schools, enhance the efficiency~~  
41 ~~and maximize limited resources, including outsourcing arrange-~~  
42 ~~ments and cooperative opportunities as a means to address limited~~  
43 ~~budgets.]~~

1     **[Sec. 60. K.S.A. 72-1046b and [K.S.A. 72-1046b and] 72-6441**  
2     **and K.S.A. 2005 Supp. 72-6405, 72-6407, 72-6409, 72-6410, 72-**  
3     **6412, 72-6413, 72-6414, 72-6414a, 72-6414b, 72-6415b, 72-6421,**  
4     **72-6426, 72-6433, 72-6434, [72-6439,] 72-6439, 72-6442b, 72-**  
5     **64c04, 72-8204c, 72-8814, 72-9509, 75-2320, 79-2926 and 79-**  
6     **2927a are hereby repealed.]**

7     Sec. ~~40~~ **[61.]** This act shall take effect and be in force from and after  
8     its publication in the statute book.