

## HOUSE BILL No. 2101

By Committee on Education

1-27

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9 AN ACT concerning school districts; relating to school finance; relating  
10 to supplemental general state aid; amending K.S.A. 2008 Supp. 72-  
11 6434 and repealing the existing section.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2008 Supp. 72-6434 is hereby amended to read as  
15 follows: 72-6434. (a) In each school year, each district that has adopted a  
16 local option budget is eligible for entitlement to an amount of supple-  
17 mental general state aid. Except as provided by *subsection (f) and K.S.A.*  
18 *2008 Supp. 72-6434b*, and amendments thereto, entitlement of a district  
19 to supplemental general state aid shall be determined by the state board  
20 as provided in this subsection. The state board shall:

21 (1) Determine the amount of the assessed valuation per pupil in the  
22 preceding school year of each district in the state;

23 (2) rank the districts from low to high on the basis of the amounts of  
24 assessed valuation per pupil determined under (1);

25 (3) identify the amount of the assessed valuation per pupil located at  
26 the 81.2 percentile of the amounts ranked under (2);

27 (4) divide the assessed valuation per pupil of the district in the pre-  
28 ceding school year by the amount identified under (3);

29 (5) subtract the ratio obtained under (4) from 1.0. If the resulting  
30 ratio equals or exceeds 1.0, the eligibility of the district for entitlement  
31 to supplemental general state aid shall lapse. If the resulting ratio is less  
32 than 1.0, the district is entitled to receive supplemental general state aid  
33 in an amount which shall be determined by the state board by multiplying  
34 the amount of the local option budget of the district by such ratio. The  
35 product is the amount of supplemental general state aid the district is  
36 entitled to receive for the school year.

37 (b) If the amount of appropriations for supplemental general state  
38 aid is less than the amount each district is entitled to receive for the school  
39 year, the state board shall prorate the amount appropriated among the  
40 districts in proportion to the amount each district is entitled to receive.

41 (c) The state board shall prescribe the dates upon which the distri-  
42 bution of payments of supplemental general state aid to school districts  
43 shall be due. Payments of supplemental general state aid shall be distrib-

1 uted to districts on the dates prescribed by the state board. The state  
2 board shall certify to the director of accounts and reports the amount due  
3 each district, and the director of accounts and reports shall draw a warrant  
4 on the state treasurer payable to the treasurer of the district. Upon receipt  
5 of the warrant, the treasurer of the district shall credit the amount thereof  
6 to the supplemental general fund of the district to be used for the pur-  
7 poses of such fund.

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

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

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

28 (f) (1) *As used in this section, "school district" means any school dis-*  
29 *trict having a geographic area of at least 670 square miles and an assessed*  
30 *valuation of less than \$120,000 per pupil in the preceding school year.*

31 (2) *In each school year in which a school district adopts a local option*  
32 *budget, such district is eligible for entitlement to an amount of supple-*  
33 *mental general state aid in an amount equal to 12% of state financial aid*  
34 *of the district or an amount as determined under subsection (a), whichever*  
35 *is greater.*

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

40 Sec. 2. K.S.A. 2008 Supp. 72-6434 is hereby repealed.

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