

HOUSE BILL No. 2718

By Committee on Education

2-10

1 AN ACT concerning school districts; relating to school finance; local  
2 activities budget; amending and repealing the existing section.

3  
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. (a) As used in this section:

6 (1) "Authorized to adopt a local activities budget" means that a  
7 district has adopted a resolution under this section and the resolution was  
8 approved at an election thereon.

9 (2) "District average amount per pupil" means the average amount  
10 per pupil for the preceding school year of the combined general fund  
11 budget and local option budget of the district as computed by the state  
12 board under subsection (g).

13 (3) "School district" or "district" means a school which has adopted a  
14 local option budget not less than 30% of the state financial aid of the  
15 district in the current school year and is below the statewide average  
16 amount per pupil.

17 (4) "State board" means the state board of education.

18 (5) "Statewide average amount per pupil" means the average amount  
19 per pupil for the preceding school year of the combined general fund  
20 budgets and local option budgets of all districts as computed by the state  
21 board under subsection (f).

22 (b) (1) Each school year, the board of education of any district, by  
23 resolution, may adopt a local activities budget. Except as provided by  
24 subsection (b)(2), a local activities budget shall not exceed ~~3%~~ {2%} of  
25 the statewide average amount per pupil.

26 (2) If the sum of the district average amount per pupil and the local  
27 activities budget as ~~computed~~ **adopted** in subsection (b)(1) is an amount  
28 greater than the statewide average per pupil, then the local activities  
29 budget shall be the difference between the statewide average amount per  
30 pupil and the district average amount per pupil for such district.

31 (c) (1) Such resolution shall not be effective unless it is submitted  
32 to and approved by a majority of the qualified electors of the school  
33 district voting on the question at an election thereon. The resolution  
34 submitted to the qualified electors of the school district shall specify the

1 maximum local activities budget, which shall not exceed the amount  
2 determined in subsection (b). If any district is authorized to adopt a local  
3 activities budget under this section, but the board of such district chooses,  
4 in any school year, not to adopt such a budget or chooses, in any school  
5 year, to adopt such budget in an amount less than the amount stated in the  
6 resolution, such board of education may so choose. Whenever an initial  
7 resolution has been adopted under this subsection, and such resolution  
8 specified an amount less than the amount specified in the resolution, the  
9 board of the district may adopt one or more subsequent resolutions under  
10 the same procedure as provided for the initial resolution and subject to the  
11 same conditions, and shall be authorized to increase the amount as  
12 specified in any such subsequent resolution. Any amount specified in a  
13 subsequent resolution or in subsequent resolutions shall be limited so that  
14 the sum of the percentage authorized in the initial resolution and the  
15 amount authorized in any subsequent resolution is not in excess of the  
16 amount determined in subsection (b). If the resolution is not approved by a  
17 majority of the voters voting on the question at the election thereon, no  
18 like resolution shall be adopted by the board within the nine months  
19 following publication of the resolution.

20 (2) The authority to adopt a local activities budget granted by the  
21 resolution to a school district shall expire five years from the date of the  
22 election in which the resolution was approved by the majority of the  
23 qualified electors of the school district voting on the question at the  
24 election thereon. Upon expiration, no school district shall levy a tax under  
25 subsection (h) of this section unless a new resolution has been approved at  
26 an election in accordance with this subsection.

27 (d) Any election called pursuant to this section shall be noticed,  
28 called and held in the manner provided by K.S.A. 10-120, and  
29 amendments thereto, for the noticing, calling and holding of elections  
30 upon the question of issuing bonds under the general bond law. Such  
31 election may be conducted in the manner provided by the mail ballot act.

32 (e) (1) There is hereby established in every district that adopts a  
33 local activities budget a fund which shall be called a local activities fund.  
34 The fund shall consist of all amounts deposited therein or credited thereto  
35 according to law.

36 (2) Amounts in the local activities fund may be expended for the  
37 purpose of funding the cost of providing those programs and activities in  
38 the district which are not required by state law to be provided in accredited  
39 schools.

40 (3) Any balance remaining in the local activities fund at the end of  
41 the school year shall be carried forward into that fund for succeeding  
42 school years. Such fund shall not be subject to the provisions of K.S.A. 79-  
43 2925 through 79-2937, and amendments thereto. In preparing the local

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

6 (f) Each school year, the state board shall determine the statewide  
7 average amount per pupil as follows:

8 (1) Determine the general fund budgets for all districts for the  
9 preceding school year.

10 (2) Determine the local option budgets for all districts for the  
11 preceding school year.

12 (3) Determine the enrollment of pupils in all districts for the  
13 preceding school year.

14 (4) Divide the sum of paragraphs (1) and (2) by paragraph (3). The  
15 result is the statewide average amount per pupil.

16 (g) Each school year for a district, the state board shall determine the  
17 district average amount per pupil as follows:

18 (1) Determine the general fund budget for the district for the  
19 preceding school year.

20 (2) Determine the local option budget for the district for the  
21 preceding school year.

22 (3) Determine the enrollment of pupils in the district for the  
23 preceding school year.

24 (4) Divide the sum of paragraphs (1) and (2) by paragraph (3). The  
25 result is the district average amount per pupil for such district.

26 (h) (1) The board of a district that has adopted a local activities  
27 budget may levy an ad valorem tax on the taxable tangible property of the  
28 district for the purpose of financing that portion of the district's local  
29 activities budget which is not financed from any other source provided by  
30 law and for the purpose of paying a portion of the principal and interest on  
31 bonds issued by cities under authority of K.S.A. 12-1774, and amendments  
32 thereto, for the financing of redevelopment projects upon property located  
33 within the district.

34 (2) The proceeds from the tax levied by a district under authority of  
35 this section, except the proceeds of such tax levied for the purposes of  
36 paying a portion of the principal and interest on bonds issued by cities  
37 under authority of K.S.A. 12-1774, and amendments thereto, for the  
38 financing of redevelopment projects upon property located within the  
39 district, shall be deposited in the local activities fund of the district.

40 Sec. 2. This act shall take effect and be in force from and after its  
41 publication in the statute book.