

School Finance; Mill Levy Reauthorization; Financial Reporting Requirements; Military Student Count; Ancillary School Facilities Tax; SB 23

SB 23 makes a number of changes related to school finance and reporting. The bill reauthorizes the school district property tax mill levy for the 2013-2014 and 2014-2015 school years and extends the deadline for repeal of the related \$20,000 residential property tax exemption to the end of tax year 2014; modifies reporting requirements in the Kansas Uniform Financial Accounting and Reporting Act; authorizes a second count of military students through the 2017-2018 school year to determine the number of students enrolled in a school district; and continues to allow a local school board that has levied an *ad valorem* tax for ancillary school facilities for two years to levy the tax for up to six years.

Continuation of the 20-Mill Levy

The bill authorizes the school district property tax mill levy for the 2013-2014 and 2014-2015 school years, and extends the deadline for repeal of the \$20,000 residential property tax exemption to the end of tax year 2014.

Capital Outlay; New Uses Prerequisite

The bill authorizes a school district to use capital outlay funds for school district property maintenance, various equipment for academic uses, computer software, and performance uniforms; however, prior to such authorization, the bill requires the Director of the Budget and the Director of Legislative Research to jointly certify to the Secretary of State that capital outlay state aid is fully funded at 100.0 percent of the amount a district is entitled to receive.

Changes to the Kansas Uniform Financial Accounting and Reporting Act

The bill requires each school district and the Kansas Department of Education (KSDE) to report on their respective websites the budget summary for the current school year, as well as actual expenditures for the immediately preceding two school years showing total net transfers and amounts spent per pupil by specific function, disaggregated to show the per-pupil revenue amounts from local, state, and federal sources.

Continuation of Military Student Second Count

The bill authorizes a second count of military students on February 20 to determine the number of students enrolled in a school district to continue through the 2017-2018 school year. The authorization had been set to expire at the end of the 2012-2013 school year.

Continuation of Ancillary School Facilities Tax

The bill allows a local school board that has levied an *ad valorem* tax for ancillary school facilities for two years to continue to levy the tax for up to six years. The amount of the levy is reduced to 90.0 percent in the first year of the six-year period, 75.0 percent in the second year,

60.0 percent in the third year, 45.0 percent in the fourth year, 30.0 percent in the fifth year, and 15.0 percent in the sixth year.

Prior law allowed local school boards that had levied an *ad valorem* tax for ancillary school facilities for two years to continue to levy the tax for up to an additional three years.