

**HOUSE BILL No. 2445**

By Representative Rooker

1-5

Proposed Amendments to  
House Bill No. 2445 #6  
K-12 Education Budget Committee  
Prepared by: Jason Long  
Office of Revisor of Statutes

72-5173,

1 AN ACT concerning education; relating to the financing thereof; relating  
2 to the Kansas school equity and enhancement act; amending K.S.A.  
3 2017 Supp. 72-5132, 72-5133, 72-5143, 72-5145, 72-5148, 72-5149,  
4 72-5150, 72-5151, 72-5155, ~~72-53,113~~ and 72-53,116 and repealing the  
5 existing sections; also repealing K.S.A. 2017 Supp. 72-1171, 72-6463,  
6 72-6464, 72-6465, 72-6466, 72-6467, 72-6468, 72-6469, 72-6470, 72-  
7 6471, 72-6472, 72-6473, 72-6474, 72-6475, 72-6477, 72-6478, 72-  
8 6479, 72-6480 and 72-6481.

9  
10 *Be it enacted by the Legislature of the State of Kansas:*

11 Section 1. K.S.A. 2017 Supp. 72-5132 is hereby amended to read as  
12 follows: 72-5132. As used in the Kansas school equity and enhancement  
13 act, K.S.A. 2017 Supp. 72-5131 et seq., and amendments thereto:

14 (a) "Adjusted enrollment" means the enrollment of a school district  
15 adjusted by adding the following weightings, if any, to the enrollment of a  
16 school district: At-risk student weightings; bilingual weightings; career  
17 technical education weightings; ~~deining enrollment weightings~~; high-  
18 density at-risk student weighting; high enrollment weighting; low  
19 enrollment weighting; school facilities weighting; ancillary school  
20 facilities weighting; cost-of-living weighting; special education and related  
21 services weighting; and transportation weighting.

22 (b) "Ancillary school facilities weighting" means an addend  
23 component assigned to the enrollment of school districts pursuant to  
24 K.S.A. 2017 Supp. 72-5158, and amendments thereto, on the basis of costs  
25 attributable to commencing operation of one or more new school facilities  
26 by such school districts.

27 (c) (1) "At-risk student" means a student who is eligible for free  
28 meals under the national school lunch act, and who is enrolled in a school  
29 district that maintains an approved at-risk student assistance program.

30 (2) The term "at-risk student" shall not include any student enrolled  
31 in any of the grades one through 12 who is in attendance less than full  
32 time, or any student who is over 19 years of age. The provisions of this  
33 paragraph shall not apply to any student who has an individualized  
34 education program.

35 (d) "At-risk student weighting" means an addend component assigned  
36 to the enrollment of school districts pursuant to K.S.A. 2017 Supp. 72-

1 notification. Improvement shall include, but not be limited to, the  
 2 following: (A) The percentage of students at grade level on state math and  
 3 English language arts assessments; (B) the percentage of students that are  
 4 college and career ready on state math and English language arts  
 5 assessments; (C) the average composite ACT score; or (D) the four-year  
 6 graduation rate. If a school district does not spend such money on such  
 7 best practices and does not show improvement within five years, the  
 8 school district shall not qualify to receive the high-density at-risk  
 9 weighting in the succeeding school year.

10 (5) The provisions of this subsection shall expire on July 1, 2019.

11 Sec. 9. K.S.A. 2017 Supp. 72-5155 is hereby amended to read as  
 12 follows: 72-5155. (a) The career technical education weighting of each  
 13 school district shall be determined by the state board by multiplying the  
 14 full-time equivalent enrollment in approved career technical education  
 15 programs ~~adding the preceding school year~~ by 0.5. The resulting product is  
 16 the career technical education weighting of the school district.

17 (b) The provisions of this section shall expire on July 1, 2019.

18 Sec. 10. K.S.A. 2017 Supp. 72-53,113 is hereby amended to read as  
 19 follows: 72-53,113. (a) The board of education of any school district may  
 20 make an annual tax levy at a mill rate not to exceed the statutorily  
 21 prescribed mill rate upon the taxable tangible property in the school  
 22 district for the purposes specified in this act and, with respect to any  
 23 redevelopment district established prior to July 1, 2017, pursuant to K.S.A.  
 24 12-1771, and amendments thereto, for the purpose of paying a portion of  
 25 the principal and interest on bonds issued by cities under the authority of  
 26 K.S.A. 12-1774, and amendments thereto, for the financing of  
 27 redevelopment projects upon property located within the school district.  
 28 No levy shall be made under this act until a resolution is adopted by the  
 29 board of education in the following form:  
 30 Unified School District No. \_\_\_\_\_,  
 31 \_\_\_\_\_

32 \_\_\_\_\_ County, Kansas.  
 33 RESOLUTION \_\_\_\_\_

34 Be It Resolved that:

35 The above-named school board shall be authorized to make an annual  
 36 tax levy in an amount not to exceed \_\_\_\_\_ mills upon the taxable tangible  
 37 property in the school district for the purpose of acquisition, construction,  
 38 reconstruction, repair, remodeling, additions to, furnishing, maintaining  
 39 and equipping of school district property and equipment necessary for  
 40 school district purposes, including: (1) Computer software; (2)  
 41 performance uniforms; (3) housing and boarding pupils enrolled in an area  
 42 vocational school operated under the board; (4) architectural expenses; (5)  
 43 building sites; (6) undertaking and maintenance of asbestos control  
 44 projects; (7) school buses; ~~and (8) utility expenses; (9) property and~~

Insert Attachment A

And by redesignating sections accordingly

1 ~~essentially insurance~~ and (19) other fixed assets, and with respect to any  
 2 redevelopment district established prior to July 1, 2017, pursuant to K.S.A.  
 3 12-1771, and amendments thereto, for the purpose of paying a portion of  
 4 the principal and interest on bonds issued by cities under the authority of  
 5 K.S.A. 12-1774, and amendments thereto, for the financing of  
 6 redevelopment projects upon property located within the school district.  
 7 The tax levy authorized by this resolution may be made, unless a petition  
 8 in opposition to the same, signed by not less than 10% of the qualified  
 9 electors of the school district, is filed with the county election officer of  
 10 the home county of the school district within 40 calendar days after the last  
 11 publication of this resolution. In the event a petition is filed, the county  
 12 election officer shall submit the question of whether the tax levy shall be  
 13 authorized to the electors in the school district at an election called for that  
 14 purpose or at the next general election, as is specified by the board of  
 15 education of the above school district.

CERTIFICATE

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

20  
 21 \_\_\_\_\_  
 22 Clerk of the board of education.

23 The blank preceding the word "mills" shall be filled with a specific  
 24 number. The resolution shall be published once a week for two consecutive  
 25 weeks in a newspaper having general circulation in the school district. If  
 26 no petition as specified above is filed in accordance with the provisions of  
 27 the resolution, the board of education may make the tax levy specified in  
 28 the resolution. If a petition is filed as provided in the resolution, the board  
 29 of education may notify the county election officer of the date of an  
 30 election to be held to submit the question of whether the tax levy shall be  
 31 authorized. If the board of education fails to notify the county election  
 32 officer within 60 calendar days after a petition is filed, the resolution shall  
 33 be deemed abandoned and no like resolution shall be adopted by the board  
 34 of education within the nine months following the first publication of the  
 35 resolution.

36 (b) As used in this act:

37 (1) "Unconditionally authorized to make a capital outlay tax levy"  
 38 means that the school district has adopted a resolution under this section,  
 39 has published the same, and either that the resolution was not protested or  
 40 that it was protested and an election has been held by which the tax levy  
 41 specified in the resolution was approved;

42 (2) "statutorily prescribed mill rate" means: (A) Eight mills; (B) the  
 43 mill levy rate in excess of eight mills if the resolution fixing such rate was

1 approved at an election prior to the effective date of this act; or (C) the  
2 mill levy rate in excess of eight mills if no petition or no sufficient petition  
3 was filed in protest to a resolution fixing such rate in excess of eight mills  
4 and the protest period for filing such petition has expired;

5 (3) "asbestos control project" means any activity which is necessary  
6 or incidental to the control of asbestos-containing material in buildings of  
7 school districts and includes, but not by way of limitation, any activity  
8 undertaken for the removal or encapsulation of asbestos-containing  
9 material, for any remodeling, renovation, replacement, rehabilitation or  
10 other restoration necessitated by such removal or encapsulation, for  
11 conducting inspections, reinspections and periodic surveillance of  
12 buildings, performing response actions, and developing, implementing and  
13 updating operations and maintenance programs and management plans;

14 (4) "asbestos" means the asbestiform varieties of chrysotile  
15 (serpentine), crocidolite (riebeckite), amosite (cummingtonitegrunerite),  
16 anthophyllite, tremolite, and actinolite; and  
17 (5) "asbestos-containing material" means any material or product  
18 which contains more than 1% asbestos.

19 Sec. 11. K.S.A. 2017 Supp. 72-53,116 is hereby amended to read as  
20 follows: 72-53,116. (a) Any moneys in the capital outlay fund of any  
21 school district and any moneys received from issuance of bonds under  
22 K.S.A. 2017 Supp. 72-53,117 or 72-53,122, and amendments thereto, may  
23 be used for the purpose of the acquisition, construction, reconstruction,  
24 repair, remodeling, additions to, furnishing, maintaining and equipping of  
25 school district property and equipment necessary for school district  
26 purposes, including: (1) Computer software; (2) performance uniforms; (3)  
27 housing and boarding pupils enrolled in an area vocational school operated  
28 under the board of education; (4) architectural expenses; (5) building sites;  
29 (6) undertaking and maintenance of asbestos control projects; (7) school  
30 buses; ~~and (8) utility expenses; (9) property and casualty insurance; and~~  
31 ~~((4)) other fixed assets.~~

32 (b) The board of education of any school district is hereby authorized  
33 to invest any portion of the capital outlay fund of the school district which  
34 is not currently needed in investments authorized by K.S.A. 12-1675, and  
35 amendments thereto, in the manner prescribed therein, or may invest the  
36 same in direct obligations of the United States government maturing or  
37 redeemable at par and accrued interest within three years from date of  
38 purchase, the principal and interest whereof is guaranteed by the  
39 government of the United States. All interest received on any such  
40 investment shall upon receipt thereof be credited to the capital outlay fund.

41 Sec. 12. K.S.A. 2017 Supp. 72-1171, 72-5132, 72-5133, 72-5143, 72-  
42 5145, 72-5148, 72-5149, 72-5150, 72-5151, 72-5155, ~~72-53,113, 72-~~  
43 ~~53,116, 72-6463, 72-6464, 72-6465, 72-6466, 72-6467, 72-6468, 72-6469,~~

72-5173,

- 1 72-6470, 72-6471, 72-6472, 72-6473, 72-6474, 72-6475, 72-6477, 72-
- 2 6478, 72-6479, 72-6480 and 72-6481 are hereby repealed.
- 3 Sec. 13. This act shall take effect and be in force from and after its
- 4 publication in the statute book.

Attachment A

Sec. 10. K.S.A. 2017 Supp. 72-5173 is hereby amended to read as follows: 72-5173. The legislative post audit committee shall direct the legislative division of post audit to conduct the following performance audits in the fiscal year specified:

- (a) A performance audit of transportation services funding. The audit should include a comparison of the amount of transportation services funding school districts receive to the cost of providing transportation services. This performance audit shall be conducted during fiscal year 2018, and the final audit report shall be submitted to the legislature on or before January 15, 2018.
- (b) A performance audit of at-risk education funding. The audit should evaluate the method of counting students for at-risk education funding, the level of the at-risk student weighting and high-density at-risk student weighting under the act and how school districts are expending moneys provided for at-risk education. This performance audit shall be conducted during fiscal year 2020, and the final audit report shall be submitted to the legislature on or before January 15, 2020.
- (c) A performance audit of bilingual education funding. The audit should evaluate the method of counting students for bilingual education funding, the level of the bilingual weighting under the act and how school districts are expending moneys provided for bilingual education. This performance audit shall be conducted during fiscal year 2022, 2022, and the final audit report shall be submitted to the legislature on or before January 15, 2022, 2022.
- (d) A study of statewide virtual school programs administered in other states. The study shall include, but not be limited to, the following:
  - (1) The aggregate cost incurred by each state administering a virtual school program, and the cost incurred by individual school districts or schools within each state;
  - (2) the resources necessary for the implementation of each virtual school program, including, but not limited to, personnel, equipment, software and facility usage;
  - (3) the scope of each virtual school program; and
  - (4) the effectiveness of each virtual school program with respect to student performance and outcomes.
- (e) (1) A performance audit to provide a reasonable estimate of the cost of providing educational opportunities for every public school student in Kansas to achieve the performance outcome standards adopted by the state board of education. This performance audit shall be conducted three times as follows:
  - (A) During fiscal year 2019, and the final report submitted to the legislature on or before January 15, 2019;
  - (B) during fiscal year 2022, 2021, and the final report submitted to the legislature on or before January 15, 2022, 2021; and
  - (C) (B) during fiscal year 2025, 2024, and the final report submitted to the legislature on or before January 15, 2025, 2024.
- (2) Each performance audit required under this subsection shall:
  - (A) Include reasonable estimates of the costs of providing specialized education services as required by law, including, but not limited to, special education and related services, bilingual education and at-risk programs; and
  - (B) account for other factors which may contribute to variations in costs incurred by school districts, including, but not limited to, total district enrollment and geographic location within the state.
- (3) In conducting each performance audit required under this subsection:
  - (A) Any examination of historical data and expenditures shall correct any recognized inadequacy of such data or expenditure through a statistically valid method of extrapolation; and
  - (B) subject to the limitations of the division of legislative post audit budget and appropriations therefor, the legislative post auditor may enter into contracts with consultants as the post auditor deems necessary.
- (4) A performance audit to identify best practices in successful schools. The audit should include a comparison of the educational methods and other practices of demographically similar school districts that achieve significantly different student outcomes based on performance outcome standards adopted by the state board of education. This performance audit shall be conducted during fiscal year 2021, and the final audit report shall be submitted to the legislature on or before January 15, 2021. The audit shall be conducted a second time during fiscal year 2026, and the final audit report shall be submitted to the legislature on or before January 15, 2026.