

## HOUSE BILL No. 2248

By Committee on Education

2-6

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1 AN ACT concerning school districts; relating to school finance;  
2 authorizing an extracurricular school activities budget.

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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 an extracurricular school activities budget"  
7 means that a district has adopted a resolution under this section and the  
8 resolution was 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 of 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 an extracurricular school activities budget. Except as  
24 provided by subsection (b)(2), an extracurricular school activities budget  
25 shall not exceed 2% of the statewide average amount per pupil.

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

32 (c) (1) Such resolution shall not be effective unless it is submitted to  
33 and approved by a majority of the qualified electors of the school district  
34 voting on the question at an election thereon. The resolution submitted to  
35 the qualified electors of the school district shall specify the maximum  
36 extracurricular school activities budget, which shall not exceed the amount

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

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

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

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

35 (2) Amounts in the extracurricular school activities fund may be  
36 expended for the purpose of funding the cost of providing extracurricular  
37 school activities in the district which are voluntary activities sponsored by  
38 the school and are not required by state law to be provided in accredited  
39 schools. Extracurricular school activities include, but are not limited to,  
40 preparation for and involvement in public performances, contests, athletic  
41 competitions, demonstrations, displays and club activities.

42 (3) Any balance remaining in the extracurricular school activities  
43 fund at the end of the school year shall be carried forward into that fund

1 for succeeding school years. Such fund shall not be subject to the  
2 provisions of K.S.A. 79-2925 through 79-2937, and amendments thereto.  
3 In preparing the extracurricular school activities budget of such school  
4 district, the amounts credited to and the amount on hand in the  
5 extracurricular school activities fund, and the amount expended therefrom  
6 shall be included in the annual extracurricular school activities fund  
7 budget for the information of the residents of the school district. Interest  
8 earned on the investment of moneys in any such fund shall be credited to  
9 that fund.

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

12 (1) Determine the general fund budgets for all districts for the  
13 preceding school year.

14 (2) Determine the local option budgets for all districts for the  
15 preceding school year.

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

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

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

22 (1) Determine the general fund budget for the district for the  
23 preceding school year.

24 (2) Determine the local option budget for the district for the  
25 preceding school year.

26 (3) Determine the enrollment of pupils in the district for the  
27 preceding school year.

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

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

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

1 the district.

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