

SENATE BILL No. 142

By Select Committee on Federal Tax Code Implementation

2-11

1 AN ACT concerning education; relating to the instruction and financing
2 thereof; making and concerning appropriations for the fiscal years
3 ending June 30, 2020, and June 30, 2021, for the department of
4 education; amending K.S.A. 72-5132 and repealing the existing
5 section.

6

7 *Be it enacted by the Legislature of the State of Kansas:*

8

Section 1.

9

DEPARTMENT OF EDUCATION

10 (a) There is appropriated for the above agency from the state general
11 fund for the fiscal year ending June 30, 2020, the following:

12 State foundation aid (652-00-1000-0820).....\$92,659,017

13 *Provided*, That any unencumbered balance in the state foundation aid
14 account in excess of \$100 as of June 30, 2019, is hereby reappropriated for
15 fiscal year 2020.

16 KPERS – employer

17 contributions – non-USDs (652-00-1000-0100).....\$1,597,147

18 *Provided*, That any unencumbered balance in the KPERS – employer
19 contributions – non-USDs account in excess of \$100 as of June 30, 2019,
20 is hereby reappropriated for fiscal year 2020: *Provided further*, That all
21 expenditures from the KPERS – employer contributions – non-USDs
22 account shall be for payment of participating employers' contributions to
23 the Kansas public employees retirement system as provided in K.S.A. 74-
24 4939, and amendments thereto: *And provided further*, That expenditures
25 from this account for the payment of participating employers' contributions
26 to the Kansas public employees retirement system may be made regardless
27 of when the liability was incurred.

28 KPERS – employer

29 contributions – USDs (652-00-1000-0110).....\$10,261,604

30 *Provided*, That any unencumbered balance in the KPERS – employer
31 contributions – USDs account in excess of \$100 as of June 30, 2019, is
32 hereby reappropriated for fiscal year 2020: *Provided further*, That all
33 expenditures from the KPERS – employer contributions – USDs account
34 shall be for payment of participating employers' contributions to the
35 Kansas public employees retirement system as provided in K.S.A. 74-
36 4939, and amendments thereto: *And provided further*, That expenditures

1 from this account for the payment of participating employers' contributions
2 to the Kansas public employees retirement system may be made regardless
3 of when the liability was incurred.

4 Sec. 2.

5 DEPARTMENT OF EDUCATION

6 (a) There is appropriated for the above agency from the state general
7 fund for the fiscal year ending June 30, 2021, the following:

8 State foundation aid (652-00-1000-0820).....\$89,659,017

9 *Provided*, That any unencumbered balance in the state foundation aid
10 account in excess of \$100 as of June 30, 2020, is hereby reappropriated for
11 fiscal year 2021.

12 KPERS – employer

13 contributions – non-USDs (652-00-1000-0100).....\$3,306,581

14 *Provided*, That any unencumbered balance in the KPERS – employer
15 contributions – non-USDs account in excess of \$100 as of June 30, 2020,
16 is hereby reappropriated for fiscal year 2021: *Provided further*, That all
17 expenditures from the KPERS – employer contributions – non-USDs
18 account shall be for payment of participating employers' contributions to
19 the Kansas public employees retirement system as provided in K.S.A. 74-
20 4939, and amendments thereto: *And provided further*, That expenditures
21 from this account for the payment of participating employers' contributions
22 to the Kansas public employees retirement system may be made regardless
23 of when the liability was incurred.

24 KPERS – employer

25 contributions – USDs (652-00-1000-0110).....\$21,247,425

26 *Provided*, That any unencumbered balance in the KPERS – employer
27 contributions – USDs account in excess of \$100 as of June 30, 2020, is
28 hereby reappropriated for fiscal year 2021: *Provided further*, That all
29 expenditures from the KPERS – employer contributions – USDs account
30 shall be for payment of participating employers' contributions to the
31 Kansas public employees retirement system as provided in K.S.A. 74-
32 4939, and amendments thereto: *And provided further*, That expenditures
33 from this account for the payment of participating employers' contributions
34 to the Kansas public employees retirement system may be made regardless
35 of when the liability was incurred.

36 Sec. 3. On and after July 1, 2019, K.S.A. 72-5132 is hereby amended
37 to read as follows: 72-5132. As used in the Kansas school equity and
38 enhancement act, K.S.A. 72-5131 et seq., and amendments thereto:

39 (a) "Adjusted enrollment" means the enrollment of a school district
40 adjusted by adding the following weightings, if any, to the enrollment of a
41 school district: At-risk student weighting; bilingual weighting; career
42 technical education weighting; high-density at-risk student weighting; high
43 enrollment weighting; low enrollment weighting; school facilities

1 weighting; ancillary school facilities weighting; cost-of-living weighting;
2 special education and related services weighting; and transportation
3 weighting.

4 (b) "Ancillary school facilities weighting" means an addend
5 component assigned to the enrollment of school districts pursuant to
6 K.S.A. 72-5158, and amendments thereto, on the basis of costs attributable
7 to commencing operation of one or more new school facilities by such
8 school districts.

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

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

17 (d) "At-risk student weighting" means an addend component assigned
18 to the enrollment of school districts pursuant to K.S.A. 72-5151(a), and
19 amendments thereto, on the basis of costs attributable to the maintenance
20 of at-risk educational programs by such school districts.

21 (e) "Base aid for student excellence" or "BASE aid" means an amount
22 appropriated by the legislature in a fiscal year for the designated year. The
23 amount of BASE aid shall be as follows:

24 (1) For school year 2018-2019, \$4,165;

25 (2) for school year 2019-2020, ~~\$4,302~~ \$4,436;

26 (3) for school year 2020-2021, ~~\$4,439~~ \$4,569;

27 (4) for school year 2021-2022, ~~\$4,576~~ \$4,706;

28 (5) for school year 2022-2023, ~~\$4,713~~ \$4,846; and

29 (6) for school year 2023-2024, and each school year thereafter, the
30 BASE aid shall be the BASE aid amount for the immediately preceding
31 school year plus an amount equal to the average percentage increase in the
32 consumer price index for all urban consumers in the midwest region as
33 published by the bureau of labor statistics of the United States department
34 of labor during the three immediately preceding school years rounded to
35 the nearest whole dollar amount.

36 (f) "Bilingual weighting" means an addend component assigned to
37 the enrollment of school districts pursuant to K.S.A. 72-5150, and
38 amendments thereto, on the basis of costs attributable to the maintenance
39 of bilingual educational programs by such school districts.

40 (g) "Board" means the board of education of a school district.

41 (h) "Budget per student" means the general fund budget of a school
42 district divided by the enrollment of the school district.

43 (i) "Categorical fund" means and includes the following funds of a

1 school district: Adult education fund; adult supplementary education fund;
2 at-risk education fund; bilingual education fund; career and postsecondary
3 education fund; driver training fund; educational excellence grant program
4 fund; extraordinary school program fund; food service fund; parent
5 education program fund; preschool-aged at-risk education fund;
6 professional development fund; special education fund; and summer
7 program fund.

8 (j) "Cost-of-living weighting" means an addend component assigned
9 to the enrollment of school districts pursuant to K.S.A. 72-5159, and
10 amendments thereto, on the basis of costs attributable to the cost of living
11 in such school districts.

12 (k) "Current school year" means the school year during which state
13 foundation aid is determined by the state board under K.S.A. 72-5134, and
14 amendments thereto.

15 (l) "Enrollment" means:

16 (1) The number of students regularly enrolled in kindergarten and
17 grades one through 12 in the school district on September 20 of the
18 preceding school year plus the number of preschool-aged at-risk students
19 regularly enrolled in the school district on September 20 of the current
20 school year, except a student who is a foreign exchange student shall not
21 be counted unless such student is regularly enrolled in the school district
22 on September 20 and attending kindergarten or any of the grades one
23 through 12 maintained by the school district for at least one semester or
24 two quarters, or the equivalent thereof.

25 (2) If the enrollment in a school district in the preceding school year
26 has decreased from enrollment in the second preceding school year, the
27 enrollment of the school district in the current school year means the sum
28 of:

29 (A) The enrollment in the second preceding school year, excluding
30 students under paragraph (2)(B), minus enrollment in the preceding school
31 year of preschool-aged at-risk students, if any, plus enrollment in the
32 current school year of preschool-aged at-risk students, if any; and

33 (B) the adjusted enrollment in the second preceding school year of
34 any students participating in the tax credit for low income students
35 scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments
36 thereto, in the preceding school year, if any, plus the adjusted enrollment in
37 the preceding school year of preschool-aged at-risk students who are
38 participating in the tax credit for low income students scholarship program
39 pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the current
40 school year, if any.

41 (3) For any school district that has a military student, as that term is
42 defined in K.S.A. 72-5139, and amendments thereto, enrolled in such
43 district, and that received federal impact aid for the preceding school year,

1 if the enrollment in such school district in the preceding school year has
2 decreased from enrollment in the second preceding school year, the
3 enrollment of the school district in the current school year means
4 whichever is the greater of:

5 (A) The enrollment determined under paragraph (2); or

6 (B) the sum of the enrollment in the preceding school year of
7 preschool-aged at-risk students, if any, and the arithmetic mean of the sum
8 of:

9 (i) The enrollment of the school district in the preceding school year
10 minus the enrollment in such school year of preschool-aged at-risk
11 students, if any;

12 (ii) the enrollment in the second preceding school year minus the
13 enrollment in such school year of preschool-aged at-risk students, if any;
14 and

15 (iii) the enrollment in the third preceding school year minus the
16 enrollment in such school year of preschool-aged at-risk students, if any.

17 (4) The enrollment determined under paragraph (1), (2) or (3), except
18 if the school district begins to offer kindergarten on a full-time basis in
19 such school year, students regularly enrolled in kindergarten in the school
20 district in the preceding school year shall be counted as one student
21 regardless of actual attendance during such preceding school year.

22 (m) "February 20" has its usual meaning, except that in any year in
23 which February 20 is not a day on which school is maintained, it means
24 the first day after February 20 on which school is maintained.

25 (n) "Federal impact aid" means an amount equal to the federally
26 qualified percentage of the amount of moneys a school district receives in
27 the current school year under the provisions of title I of public law 874 and
28 congressional appropriations therefor, excluding amounts received for
29 assistance in cases of major disaster and amounts received under the low-
30 rent housing program. The amount of federal impact aid shall be
31 determined by the state board in accordance with terms and conditions
32 imposed under the provisions of the public law and rules and regulations
33 thereunder.

34 (o) "General fund" means the fund of a school district from which
35 operating expenses are paid and in which is deposited all amounts of state
36 foundation aid provided under this act, payments under K.S.A. 72-528,
37 and amendments thereto, payments of federal funds made available under
38 the provisions of title I of public law 874, except amounts received for
39 assistance in cases of major disaster and amounts received under the low-
40 rent housing program and such other moneys as are provided by law.

41 (p) "General fund budget" means the amount budgeted for operating
42 expenses in the general fund of a school district.

43 (q) "High-density at-risk student weighting" means an addend

1 component assigned to the enrollment of school districts pursuant to
2 K.S.A. 72-5151(b), and amendments thereto, on the basis of costs
3 attributable to the maintenance of at-risk educational programs by such
4 school districts.

5 (r) "High enrollment weighting" means an addend component
6 assigned to the enrollment of school districts pursuant to K.S.A. 72-
7 5149(b), and amendments thereto, on the basis of costs attributable to
8 maintenance of educational programs by such school districts.

9 (s) "Juvenile detention facility" means the same as such term is
10 defined in K.S.A. 72-1173, and amendments thereto.

11 (t) "Local foundation aid" means the sum of the following amounts:

12 (1) An amount equal to any unexpended and unencumbered balance
13 remaining in the general fund of the school district, except moneys
14 received by the school district and authorized to be expended for the
15 purposes specified in K.S.A. 72-5168, and amendments thereto;

16 (2) an amount equal to any remaining proceeds from taxes levied
17 under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto,
18 prior to their repeal;

19 (3) an amount equal to the amount deposited in the general fund in
20 the current school year from moneys received in such school year by the
21 school district under the provisions of K.S.A. 72-3123(a), and amendments
22 thereto;

23 (4) an amount equal to the amount deposited in the general fund in
24 the current school year from moneys received in such school year by the
25 school district pursuant to contracts made and entered into under authority
26 of K.S.A. 72-3125, and amendments thereto;

27 (5) an amount equal to the amount credited to the general fund in the
28 current school year from moneys distributed in such school year to the
29 school district under the provisions of articles 17 and 34 of chapter 12 of
30 the Kansas Statutes Annotated, and amendments thereto, and under the
31 provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes
32 Annotated, and amendments thereto;

33 (6) an amount equal to the amount of payments received by the
34 school district under the provisions of K.S.A. 72-3423, and amendments
35 thereto;

36 (7) an amount equal to the amount of any grant received by the
37 school district under the provisions of K.S.A. 72-3425, and amendments
38 thereto; and

39 (8) an amount equal to 70% of the federal impact aid of the school
40 district.

41 (u) "Low enrollment weighting" means an addend component
42 assigned to the enrollment of school districts pursuant to K.S.A. 72-
43 5149(a), and amendments thereto, on the basis of costs attributable to

1 maintenance of educational programs by such school districts.

2 (v) "Operating expenses" means the total expenditures and lawful
3 transfers from the general fund of a school district during a school year for
4 all purposes, except expenditures for the purposes specified in K.S.A. 72-
5 5168, and amendments thereto.

6 (w) "Preceding school year" means the school year immediately
7 before the current school year.

8 (x) "Preschool-aged at-risk student" means an at-risk student who has
9 attained the age of three years, is under the age of eligibility for attendance
10 at kindergarten, and has been selected by the state board in accordance
11 with guidelines governing the selection of students for participation in
12 head start programs.

13 (y) "Preschool-aged exceptional children" means exceptional
14 children, except gifted children, who have attained the age of three years
15 but are under the age of eligibility for attendance at kindergarten. The
16 terms "exceptional children" and "gifted children" have the same meaning
17 as those terms are defined in K.S.A. 72-3404, and amendments thereto.

18 (z) "Psychiatric residential treatment facility" means the same as such
19 term is defined in K.S.A. 72-1173, and amendments thereto.

20 (aa) "School district" means a school district organized under the
21 laws of this state that is maintaining public school for a school term in
22 accordance with the provisions of K.S.A. 72-3115, and amendments
23 thereto.

24 (bb) "School facilities weighting" means an addend component
25 assigned to the enrollment of school districts pursuant to K.S.A. 72-5156,
26 and amendments thereto, on the basis of costs attributable to commencing
27 operation of one or more new school facilities by such school districts.

28 (cc) "School year" means the 12-month period ending June 30.

29 (dd) "September 20" has its usual meaning, except that in any year in
30 which September 20 is not a day on which school is maintained, it means
31 the first day after September 20 on which school is maintained.

32 (ee) "Special education and related services weighting" means an
33 addend component assigned to the enrollment of school districts pursuant
34 to K.S.A. 72-5157, and amendments thereto, on the basis of costs
35 attributable to the maintenance of special education and related services by
36 such school districts.

37 (ff) "State board" means the state board of education.

38 (gg) "State foundation aid" means the amount of aid distributed to a
39 school district as determined by the state board pursuant to K.S.A. 72-
40 5134, and amendments thereto.

41 (hh) (1) "Student" means any person who is regularly enrolled in a
42 school district and attending kindergarten or any of the grades one through
43 12 maintained by the school district or who is regularly enrolled in a

1 school district and attending kindergarten or any of the grades one through
2 12 in another school district in accordance with an agreement entered into
3 under authority of K.S.A. 72-13,101, and amendments thereto, or who is
4 regularly enrolled in a school district and attending special education
5 services provided for preschool-aged exceptional children by the school
6 district.

7 (2) (A) Except as otherwise provided in this subsection, the following
8 shall be counted as one student:

- 9 (i) A student in attendance full-time; and
10 (ii) a student enrolled in a school district and attending special
11 education and related services, provided for by the school district.

12 (B) The following shall be counted as $\frac{1}{2}$ student:

- 13 (i) A student enrolled in a school district and attending special
14 education and related services for preschool-aged exceptional children
15 provided for by the school district; and
16 (ii) a preschool-aged at-risk student enrolled in a school district and
17 receiving services under an approved at-risk student assistance plan
18 maintained by the school district.

19 (C) A student in attendance part-time shall be counted as that
20 proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance
21 bears to full-time attendance.

22 (D) A student enrolled in and attending an institution of
23 postsecondary education that is authorized under the laws of this state to
24 award academic degrees shall be counted as one student if the student's
25 postsecondary education enrollment and attendance together with the
26 student's attendance in either of the grades 11 or 12 is at least $\frac{5}{6}$ time,
27 otherwise the student shall be counted as that proportion of one student (to
28 the nearest $\frac{1}{10}$) that the total time of the student's postsecondary education
29 attendance and attendance in grades 11 or 12, as applicable, bears to full-
30 time attendance.

31 (E) A student enrolled in and attending a technical college, a career
32 technical education program of a community college or other approved
33 career technical education program shall be counted as one student, if the
34 student's career technical education attendance together with the student's
35 attendance in any of grades nine through 12 is at least $\frac{5}{6}$ time, otherwise
36 the student shall be counted as that proportion of one student (to the
37 nearest $\frac{1}{10}$) that the total time of the student's career technical education
38 attendance and attendance in any of grades nine through 12 bears to full-
39 time attendance.

40 (F) A student enrolled in a school district and attending a non-virtual
41 school and also attending a virtual school shall be counted as that
42 proportion of one student (to the nearest $\frac{1}{10}$) that the student's attendance
43 at the non-virtual school bears to full-time attendance.

1 (G) A student enrolled in a school district and attending special
2 education and related services provided for by the school district and also
3 attending a virtual school shall be counted as that proportion of one
4 student (to the nearest $\frac{1}{10}$) that the student's attendance at the non-virtual
5 school bears to full-time attendance.

6 (H) (i) Except as provided in clause (ii), a student enrolled in a school
7 district who is not a resident of Kansas shall be counted as follows:

8 (a) For school year 2018-2019, one student;

9 (b) for school years 2019-2020 and 2020-2021, $\frac{3}{4}$ of a student; and

10 (c) for school year 2021-2022 and each school year thereafter, $\frac{1}{2}$ of a
11 student.

12 (ii) This subparagraph (H) shall not apply to:

13 (a) A student whose parent or legal guardian is an employee of the
14 school district where such student is enrolled; or

15 (b) a student who attended public school in Kansas during school
16 year 2016-2017 and who attended public school in Kansas during the
17 immediately preceding school year.

18 (3) The following shall not be counted as a student:

19 (A) An individual residing at the Flint Hills job corps center;

20 (B) except as provided in paragraph (2), an individual confined in and
21 receiving educational services provided for by a school district at a
22 juvenile detention facility; and

23 (C) an individual enrolled in a school district but housed, maintained
24 and receiving educational services at a state institution or a psychiatric
25 residential treatment facility.

26 (4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et
27 seq., and amendments thereto, shall be counted in accordance with the
28 provisions of K.S.A. 72-3715, and amendments thereto.

29 (ii) "Total foundation aid" means an amount equal to the product
30 obtained by multiplying the BASE aid by the adjusted enrollment of a
31 school district.

32 (jj) "Transportation weighting" means an addend component assigned
33 to the enrollment of school districts pursuant to K.S.A. 72-5148, and
34 amendments thereto, on the basis of costs attributable to the provision or
35 furnishing of transportation.

36 (kk) "Virtual school" means the same as such term is defined in
37 K.S.A. 72-3712, and amendments thereto.

38 Sec. 4. On and after July 1, 2019, K.S.A. 72-5132 is hereby repealed.

39 Sec. 5. This act shall take effect and be in force from and after its
40 publication in the Kansas register.