

SENATE BILL No. 71

By Committee on Ways and Means

1-26

1 AN ACT concerning school districts; relating to supplemental general state
2 aid; amending K.S.A. 2014 Supp. 72-6434 and repealing the existing
3 section.

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

6 Section 1. K.S.A. 2014 Supp. 72-6434 is hereby amended to read as
7 follows: 72-6434.(a) ~~In each school year~~ *For school year 2014-2015 and*
8 *each school year thereafter*, each district that has adopted a local option
9 budget is eligible for entitlement to an amount of supplemental general
10 state aid. Except as provided by K.S.A. 2014 Supp. 72-6434b, and
11 amendments thereto, entitlement of a district to supplemental general state
12 aid shall be determined by the state board as provided in this subsection.

13 The state board shall:

14 (1) Determine the amount of the assessed valuation per pupil ~~in the~~
15 ~~preceding school year~~ of each district in the state;

16 (2) rank the districts from low to high on the basis of the amounts of
17 assessed valuation per pupil determined under *paragraph (1)*;

18 (3) identify the amount of the assessed valuation per pupil ~~located at~~
19 ~~the 81.2 percentile of the amounts ranked under (2) for the school district~~
20 *with the highest total valuation of taxable tangible property for the*
21 *preceding school year*;

22 (4) divide the assessed valuation per pupil of the district ~~in the~~
23 ~~preceding school year as determined under paragraph (2)~~ by the amount
24 identified under *paragraph (3)*;

25 (5) subtract the ratio obtained under *paragraph (4)* from 1.0. If the
26 resulting ratio equals or exceeds 1.0, the eligibility of the district for
27 entitlement to supplemental general state aid shall lapse. If the resulting
28 ratio is less than 1.0, the district is entitled to receive supplemental general
29 state aid in an amount which shall be determined by the state board by
30 multiplying the amount of the local option budget of the district by such
31 ratio. The product is the amount of supplemental general state aid the
32 district is entitled to receive for the school year.

33 (b) If the amount of appropriations for supplemental general state aid
34 is less than the amount each district is entitled to receive for the school
35 year, the state board shall prorate the amount appropriated among the
36 districts in proportion to the amount each district is entitled to receive.

1 (c) The state board shall prescribe the dates upon which the
2 distribution of payments of supplemental general state aid to school
3 districts shall be due. Payments of supplemental general state aid shall be
4 distributed to districts on the dates prescribed by the state board. The state
5 board shall certify to the director of accounts and reports the amount due
6 each district, and the director of accounts and reports shall draw a warrant
7 on the state treasurer payable to the treasurer of the district. Upon receipt
8 of the warrant, the treasurer of the district shall credit the amount thereof
9 to the supplemental general fund of the district to be used for the purposes
10 of such fund.

11 (d) If any amount of supplemental general state aid that is due to be
12 paid during the month of June of a school year pursuant to the other
13 provisions of this section is not paid on or before June 30 of such school
14 year, then such payment shall be paid on or after the ensuing July 1, as
15 soon as moneys are available therefor. Any payment of supplemental
16 general state aid that is due to be paid during the month of June of a school
17 year and that is paid to school districts on or after the ensuing July 1 shall
18 be recorded and accounted for by school districts as a receipt for the
19 school year ending on the preceding June 30.

20 (e) (1) Except as provided by paragraph (2), moneys received as
21 supplemental general state aid shall be used to meet the requirements
22 under the school performance accreditation system adopted by the state
23 board, to provide programs and services required by law and to improve
24 student performance.

25 (2) Amounts of supplemental general state aid attributable to any
26 percentage over 25% of state financial aid determined for the current
27 school year may be transferred to the capital improvements fund of the
28 district and the capital outlay fund of the district if such transfers are
29 specified in the resolution authorizing the adoption of a local option
30 budget in excess of 25%.

31 (f) For the purposes of determining the total amount of state moneys
32 paid to school districts, all moneys appropriated as supplemental general
33 state aid shall be deemed to be state moneys for educational and support
34 services for school districts.

35 Sec. 2. K.S.A. 2014 Supp. 72-6434 is hereby repealed.

36 Sec. 3. This act shall take effect and be in force from and after its
37 publication in the Kansas register.