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**COMPARISON OF SUBSTITUTE FOR HB 2410 AND
 SENATE SUBSTITUTE FOR HB 2186**

PROVISION	HOUSE POSITION (SUB FOR HB 2410)	SENATE POSITION (S SUB FOR HB 2186)	RESOLUTION	NOTES
1. Overall funding	<ul style="list-style-type: none"> FY 18: \$180M in additional funding with a BASE aid amount of \$4,006. FY 19: \$100M in additional funding with a BASE aid amount of \$4,128. FY 20 and after: Increase the BASE aid amount using CPI. 	<ul style="list-style-type: none"> FY 18: \$164M in additional funding with a BASE aid amount of \$4,006. FY 19: \$67M in additional funding with a BASE aid amount of \$4,080. FY 20 and after: Increase the BASE aid amount using 3-year rolling average CPI. Make specific appropriations for each of the weightings in FY 18 and FY 19. 	AGREED TO: <ul style="list-style-type: none"> Use 3-year rolling average CPI for FY 20 and following. Strike specific appropriations based on weightings, and use only state foundation aid. 	House funding levels for FY18 & FY19
2. Kindergarten and pre-school aged at-risk enrollment count	<ul style="list-style-type: none"> Count kindergarten and pre-school aged at-risk students in the current school year for SY 17-18, then count such students in the preceding school year for SY 18-19 and thereafter. 	<ul style="list-style-type: none"> Count kindergarten as 1 FTE regardless of attendance in SY 17-18 or whichever school year the district begins offering all-day kindergarten 	SENATE POSITION	
3. 3-year average enrollment option	<ul style="list-style-type: none"> Give districts that received federal impact aid in SY 16-17 the option to use 3-year average enrollment. 	SAME	AGREED, with technical amendment.	
4. 2 nd count of military students	<ul style="list-style-type: none"> Adjust the enrollment by the gross increase in military students from the Feb. 20 count. 	SAME	AGREED	

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5. Out-of-state student enrollment	<ul style="list-style-type: none"> Students counted the same as in-state students. 	<ul style="list-style-type: none"> Students counted as $\frac{1}{4}$ of student for SY 17-18, and $\frac{1}{2}$ student for SY 18-19 and after. Appropriated amount saved to pre-k at-risk programs. 	AGREED TO: <ul style="list-style-type: none"> SY 17-18 & 18-19: 1 FTE SY 19-20 & 20-21: $\frac{3}{4}$ FTE SY 21-22 and following: $\frac{1}{2}$ FTE Does not apply to students whose parent or legal guardian is employed by the district, or who were enrolled the preceding school year. 	
6. 20 mill statewide property tax	<ul style="list-style-type: none"> Authorize a 20 mill property tax for SY 17-18 and 18-19. 	SAME	AGREED	
7. Local option budget	<ul style="list-style-type: none"> Authorize LOB property tax of up to 33% of total foundation aid. Levy is subject to protest petition, but no election is required. 	SAME	AGREED	
8. Artificial LOB BASE aid	<ul style="list-style-type: none"> Allow a BASE aid amount of \$4,490 for calculating LOB authority if the actual BASE aid amount is less than \$4,490. 	SAME, except: <ul style="list-style-type: none"> The \$4,490 amount increases each year starting in school year 19-20 using a 3-year rolling average CPI. 	<i>Senate</i>	
9. Supplemental state aid	<ul style="list-style-type: none"> Equalize LOB levy at 81.2 percentile using assessed valuation per student of preceding school year in SY 17-18, and 3-year average assessed valuation per student starting in SY 18-19. 	SAME	AGREED	

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10. Transportation weighting	<ul style="list-style-type: none"> Use the LPA formula with a 2.8 factor, but allow districts to use the SY 16-17 weighting for 5 years if greater. 	SAME, except: <ul style="list-style-type: none"> Allow districts to use the SY 16-17 weighting for 2 years if greater. 	HOUSE POSITION, but with a 4-year grandfather period.	
11. Enrollment weighting	<ul style="list-style-type: none"> Single enrollment weighting calculated using same computations as used by KSDE to determined low/high enrollment weightings. 	<ul style="list-style-type: none"> Low and high enrollment weightings calculated using same computations as used by KSDE. 	SENATE POSITION	
12. Bilingual weighting	<ul style="list-style-type: none"> Greater of FTE enrollment x <u>0.361</u>, or headcount enrollment x 0.185. 	<ul style="list-style-type: none"> Greater of FTE enrollment x <u>0.395</u>, or headcount enrollment x 0.185. 	SENATE POSITION	
13. At-risk student weighting	<ul style="list-style-type: none"> Weighting factor of 0.484 with a 10% minimum enrollment. 	<ul style="list-style-type: none"> Weighting factor of 0.456 with a 10% minimum enrollment. 	House	
14. High-density at-risk student weighting	<ul style="list-style-type: none"> 35% to 50% transition weighting with a maximum factor of 0.105. 	<ul style="list-style-type: none"> 35% to 50% transition weighting by district or by school within the district with a maximum factor of 0.105. Districts must spend money on best practices identified by SBOE or show improvement over 5 years, or district loses weighting in the next school year. 	Senate w/ 2 year sunset	
15. At-risk education fund	<ul style="list-style-type: none"> Limits expenses from the fund to only at-risk educational programs and services and assistance and programs approved by the SBOE. 	<ul style="list-style-type: none"> SBOE to identify best practices for at-risk educational programs and services and expenses from fund must be used for programs and services based on those best practices. 	SENATE POSITION, but delay expenditure requirement to SY 18-19.	
16. CTE weighting	<ul style="list-style-type: none"> Weighting factor of 0.5 for SY 17-18, then sunsets on June 30, 2018. 	SAME, except: <ul style="list-style-type: none"> Sunsets on June 30, 2019. 	SENATE POSITION	

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17. Career and postsecondary education fund	<ul style="list-style-type: none"> Authorizes expenses from the fund for CTE programs, postsecondary courses, and distance-learning courses. 	SAME	AGREED	
18. CTE cost study	<ul style="list-style-type: none"> KSDE cost study of CTE programs and make recommendations in FY 18. 	SAME	AGREED	
19. School facilities weighting	<ul style="list-style-type: none"> Weighting factor of 0.25 Only available for facilities constructed with bonds approved prior to July 1, 2015. 	SAME	AGREED	
20. Special education weighting	<ul style="list-style-type: none"> Special education payments divided by BASE aid amount. 	SAME	AGREED	
21. New special education funding	<ul style="list-style-type: none"> \$12M in additional funding distributed pursuant to the existing special education cost formula. 	<ul style="list-style-type: none"> \$12M in additional funding distributed based on FTE enrollment. 	HOUSE POSITION	
22. Ancillary school facilities weighting	<ul style="list-style-type: none"> Weighting funded by local tax levy. Levy authorized for 2 years with option to extend 6 more years at gradually reduced rate. 	SAME	AGREED	
23. Cost-of-living weighting	<ul style="list-style-type: none"> Weighting funded by local tax levy. Levy authority based on average appraised value of single family residence. 	SAME	AGREED	

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24. Declining enrollment weighting	<ul style="list-style-type: none"> Weighting funded by local tax levy. Authorized to provide only ½ of amount provided for SY 07-08. Provision sunsets on June 30, 2018. 	SAME	AGREED	
25. Virtual school state aid	<ul style="list-style-type: none"> State aid provided as follows: <ol style="list-style-type: none"> \$5,000 for each FT enrolled student. \$1,700 for each PT enrolled student. \$709 per course for each adult enrolled. 	SAME, except: <ul style="list-style-type: none"> Sunsets on June 30, 2020. 	HOUSE POSITION	
26. Extraordinary declining enrollment state aid	<ul style="list-style-type: none"> Districts may apply to SBOE for additional state aid if they had extraordinary declining enrollment since SY 14-15. 	Not included	HOUSE POSITION	
27. Accreditation system	<ul style="list-style-type: none"> Accreditation system must <u>reflect</u> the educational goal of each student meeting the <i>Rose</i> capacities, and SBOE to report on system each January. 	<ul style="list-style-type: none"> Accreditation system must <u>equal or exceed</u> the educational goal of each student meeting the <i>Rose</i> capacities, and SBOE to report on system each January. 	SENATE POSITION	
28. USD financial reports	<ul style="list-style-type: none"> KSDE must submit a financial report on each district each January showing funding and expenditures as specified. 	SAME, except <ul style="list-style-type: none"> Report also requires student demographic information, funding per student, and expenditures by programs and services. 	Senate	

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29. Legislative reviews	Not included	<ul style="list-style-type: none"> Legislature shall review BASE aid using successful school model by July 1, 2020. Senate and House education committees to review enrollment weightings in 2018, at-risk weightings in 2021, and bilingual weightings in 2024. Senate and House education committees to review studies, audit reports and successful school model in 2018 & 2019. Legislature to review KSEEA every 10 years starting in 2027. 	AGREED TO: <ul style="list-style-type: none"> Require revise of BASE aid by July 1, 2021. Require committee review of virtual schools in 2020. Require committee revise of successful school model in 2022 & 2026. Strike requirement to review KSEEA every 10 years. 	
30. LPA audits	<ul style="list-style-type: none"> LPA is to perform the following audits: <ol style="list-style-type: none"> FY 18: Transportation cost FY 19, 22 & 25: Cost to achieve performance outcomes FY 20: At-risk student weighting FY 21 & 26: Successful schools comparison FY 23: Bilingual weighting FY 24: Virtual school programs 	<ul style="list-style-type: none"> LPA is to perform the following audits: <ol style="list-style-type: none"> FY 18: Virtual school programs FY 19, 22 & 25: Cost to achieve performance outcomes FY 20: At-risk student weighting FY 21 & 26: Successful schools comparison FY 23: Bilingual weighting FY 24: Transportation cost All audits to be submitted to Senate and House education committees. 	HOUSE POSITION	
31. Capital outlay tax levy	<ul style="list-style-type: none"> Allow use of tax proceeds for utility expenses. 	<ul style="list-style-type: none"> Allow use of tax proceeds for utility expenses, property and casualty insurance, and maintenance of all existing fixtures. 	Senate	

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32. Capital outlay state aid	<ul style="list-style-type: none"> Equalize capital outlay levy using 25% median point for preceding school year assessed valuation per student. 	SAME	AGREED	
33. Bond & interest state aid	<ul style="list-style-type: none"> Districts with less than 260 students must obtain SBOE approval for state aid for new facilities. 	SAME, except: <ul style="list-style-type: none"> State aid is prohibited for extracurricular facilities unless necessary due to safety or disability access. 	SENATE POSITION	
34. Property tax abatements	Not included	<ul style="list-style-type: none"> No property tax exemption from 20 mill levy or capital outlay levy on and after May 1, 2017. 	House - 20 mills Senate - Capital Outlay	
35. Increment tax financing exceptions	Not included	<ul style="list-style-type: none"> Excludes capital outlay levy from TIF districts created on and after July 1, 2017, and the 20 mill levy and capital outlay levy from the neighborhood revitalization TIF. 	House - 20 mills Senate - Capital Outlay w/ tech am.	
36. Tax credit scholarship act	<ul style="list-style-type: none"> Eligible student defined as at-risk student. Public school defined as lowest 100 performing schools. Qualified school defined as accredited elementary, satisfying postsecondary success measures if grades 9-12 offered, or was a participating qualified school prior to July 1, 2018. At least 50% of scholarship must go to direct certified students. 	SAME, except: <ul style="list-style-type: none"> Qualified school defined to require accreditation by SBOE or SBOE recognized accrediting entity by July 1, 2020. 	AGREED TO: <ul style="list-style-type: none"> Strike direct certified student scholarship provision. Senate, excluding reports & auditing	

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37. Public policy goal for instruction expenditures	Not included	<ul style="list-style-type: none"> Raises public policy goal for instruction expenditures from 65% to 75%, and expands definition of "instruction" to include instructional and student support staff, utility costs, and construction and maintenance of classroom facilities. 	HOUSE POSITION	
38. Sunset of KSEEA	Not included	<ul style="list-style-type: none"> Sunsets KSEEA on June 30, 2027. 	SENATE POSITION	

+ Bond & Interest Cap
 exclusion for schools w/o bond issue in last 25 years

+ 3-tier income tax & sales tax exemption removals