Second Regular Session Sixty-fifth General Assembly STATE OF COLORADO

INTRODUCED

LLS NO. 06-0213.01 Christy Chase

HOUSE BILL 06-1005

HOUSE SPONSORSHIP

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House Committees

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Education

A BILL FOR AN ACT CONCERNING THE AUTHORIZATION OF ADDITIONAL SCHOOL DISTRICT REVENUES TO FUND COSTS ASSOCIATED WITH FULL-DAY KINDERGARTEN PROGRAMS.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Interim Committee on School Finance. Authorizes a school district, upon voter approval, to impose an additional mill levy for purposes of funding the school district's excess full-day kindergarten costs. Allows the question submitted to the voters to also include a question of whether to impose an additional mill levy of a stated amount and limited duration to fund the capital construction needs associated with

the district's full-day kindergarten program. Precludes a school district that imposes the additional full-day kindergarten mill levy from participating in the full-day kindergarten component of the Colorado preschool program. Allows a school district that funds a portion of its full-day kindergarten program with the additional mill levy to charge tuition to out-of-district pupils enrolled in the locally funded portion of the full-day kindergarten program.

Be it enacted by the General Assembly of the State of Colorado:

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2 **SECTION 1.** Article 54 of title 22, Colorado Revised Statutes, is 3

amended BY THE ADDITION OF A NEW SECTION to read:

4 22-54-108.5. Authorization of additional local revenues for 5 **full-day kindergarten.** (1) (a) NOTWITHSTANDING ANY LAW TO THE 6 CONTRARY, EFFECTIVE JULY 1, 2006, ANY DISTRICT THAT WISHES TO RAISE 7 AND EXPEND LOCAL PROPERTY TAX REVENUES IN EXCESS OF THE 8 DISTRICT'S TOTAL PROGRAM, AS DETERMINED IN ACCORDANCE WITH 9 SECTION 22-54-104, AND IN ADDITION TO ANY PROPERTY TAX REVENUES 10 LEVIED PURSUANT TO SECTIONS 22-54-107 AND 22-54-108, MAY SUBMIT 11 THE OUESTION OF WHETHER THE DISTRICT SHOULD BE AUTHORIZED TO 12 RAISE AND EXPEND ADDITIONAL LOCAL PROPERTY TAX REVENUES, 13 THEREBY AUTHORIZING AN ADDITIONAL LEVY IN EXCESS OF THE LEVY 14 AUTHORIZED UNDER SECTIONS 22-54-106, 22-54-107, AND 22-54-108, TO 15 PROVIDE FUNDING FOR EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS 16 IN THE DISTRICT FOR THE THEN CURRENT BUDGET YEAR AND EACH BUDGET 17 YEAR THEREAFTER. THE QUESTION AUTHORIZED BY THIS PARAGRAPH (a) 18 MAY ALSO INCLUDE A QUESTION OF WHETHER TO IMPOSE AN ADDITIONAL 19 MILL LEVY OF A STATED AMOUNT AND LIMITED DURATION TO MEET THE 20 INITIAL CAPITAL CONSTRUCTION NEEDS OF THE DISTRICT ASSOCIATED 21 WITH THE ESTABLISHMENT OF A FULL-DAY KINDERGARTEN PROGRAM. IF 22 A MILL LEVY FOR CAPITAL CONSTRUCTION NEEDS ASSOCIATED WITH THE

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1 DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM IS APPROVED FOR MORE 2 THAN ONE YEAR, THE BOARD OF EDUCATION OF THE DISTRICT MAY, 3 WITHOUT CALLING AN ELECTION, DECREASE THE AMOUNT OR DURATION 4 OF THE MILL LEVY IN SUBSEQUENT YEARS. THE QUESTIONS AUTHORIZED 5 BY THIS PARAGRAPH (a) SHALL BE SUBMITTED AT AN ELECTION HELD IN 6 ACCORDANCE WITH SECTION 20 OF ARTICLE X OF THE STATE 7 CONSTITUTION AND TITLE 1. C.R.S. 8 (b) NOTWITHSTANDING ANY LAW TO THE CONTRARY, EFFECTIVE 9 July 1, 2006, upon proper submittal to a district of a valid 10 INITIATIVE PETITION, THE DISTRICT SHALL SUBMIT TO THE ELIGIBLE 11 ELECTORS OF THE DISTRICT THE QUESTION OF WHETHER THE DISTRICT 12 SHOULD BE AUTHORIZED TO RAISE AND EXPEND ADDITIONAL LOCAL 13 PROPERTY TAX REVENUES IN EXCESS OF THE DISTRICT'S TOTAL PROGRAM, 14 AS DETERMINED IN ACCORDANCE WITH SECTION 22-54-104, AND IN 15 ADDITION TO ANY PROPERTY TAX REVENUES LEVIED PURSUANT TO 16 SECTIONS 22-54-107 AND 22-54-108, THEREBY AUTHORIZING AN 17 ADDITIONAL LEVY IN EXCESS OF THE LEVY AUTHORIZED UNDER SECTIONS 18 22-54-106, 22-54-107, AND 22-54-108, TO PROVIDE FUNDING FOR EXCESS 19 FULL-DAY KINDERGARTEN PROGRAM COSTS IN THE DISTRICT FOR THE THEN 20 CURRENT BUDGET YEAR AND EACH BUDGET YEAR THEREAFTER. THE 21 QUESTION AUTHORIZED BY THIS PARAGRAPH (b) MAY ALSO INCLUDE A 22 QUESTION OF WHETHER TO IMPOSE AN ADDITIONAL MILL LEVY OF A 23 STATED AMOUNT AND LIMITED DURATION TO MEET THE INITIAL CAPITAL 24 CONSTRUCTION NEEDS OF THE DISTRICT ASSOCIATED WITH THE 25 ESTABLISHMENT OF A FULL-DAY KINDERGARTEN PROGRAM. IF A MILL 26 LEVY FOR CAPITAL CONSTRUCTION NEEDS ASSOCIATED WITH THE 27 DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM IS APPROVED FOR MORE

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1	THAN ONE YEAR, THE BOARD OF EDUCATION OF THE DISTRICT MAY,
2	WITHOUT CALLING AN ELECTION, DECREASE THE AMOUNT OR DURATION
3	OF THE MILL LEVY IN SUBSEQUENT YEARS. THE QUESTIONS AUTHORIZED
4	BY THIS PARAGRAPH (b) SHALL BE SUBMITTED AT AN ELECTION HELD IN
5	ACCORDANCE WITH SECTION 20 OF ARTICLE X OF THE STATE
6	CONSTITUTION AND TITLE 1, C.R.S. AN INITIATIVE PETITION UNDER THIS
7	PARAGRAPH (b) SHALL BE SIGNED BY AT LEAST FIVE PERCENT OF THE
8	ELIGIBLE ELECTORS IN THE DISTRICT AT THE TIME THE PETITION IS FILED.
9	(c) If a majority of the votes cast in an election held
10	PURSUANT TO PARAGRAPH (a) OR (b) OF THIS SUBSECTION (1) ARE IN

PURSUANT TO PARAGRAPH (a) OR (b) OF THIS SUBSECTION (1) ARE IN FAVOR OF THE QUESTION, AN ADDITIONAL MILL LEVY SHALL BE LEVIED EACH YEAR, AND THE REVENUES RECEIVED FROM THE ADDITIONAL MILL LEVY SHALL BE DEPOSITED IN THE FULL-DAY KINDERGARTEN FUND OF THE DISTRICT CREATED IN SECTION 22-45-103 (1) (h). IF THE DISTRICT OBTAINED VOTER APPROVAL FOR AN ADDITIONAL MILL LEVY TO MEET THE CAPITAL CONSTRUCTION NEEDS ASSOCIATED WITH THE DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM, THE REVENUES GENERATED FROM THAT MILL LEVY SHALL BE DEPOSITED IN THE CAPITAL CONSTRUCTION ACCOUNT OF THE DISTRICT'S FULL-DAY KINDERGARTEN FUND.

- (d) FOR PURPOSES OF THIS SECTION, "EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS" MEANS AN AMOUNT EQUAL TO FIFTY PERCENT OF THE DISTRICT'S PER-PUPIL REVENUES FOR THE BUDGET YEAR IN WHICH THE ELECTION IS HELD, MULTIPLIED BY THE NUMBER OF PUPILS ENROLLED OR EXPECTED TO ENROLL IN THE DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM.
- (e) NOTWITHSTANDING THE PROVISIONS OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION THAT ALLOW DISTRICTS TO SEEK VOTER

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1	APPROVAL FOR SPENDING AND REVENUE INCREASES, THE PROVISIONS OF
2	THIS SUBSECTION (1) SHALL LIMIT A DISTRICT'S AUTHORITY TO RAISE AND
3	EXPEND LOCAL PROPERTY TAX REVENUES IN EXCESS OF THE DISTRICT'S
4	TOTAL PROGRAM AS DETERMINED IN ACCORDANCE WITH SECTION
5	22-54-104.
6	(2) A DISTRICT THAT OBTAINS VOTER APPROVAL PURSUANT TO
7	THIS SECTION TO IMPOSE AN ADDITIONAL MILL LEVY TO FUND EXCESS
8	FULL-DAY KINDERGARTEN PROGRAM COSTS IN THE DISTRICT SHALL NOT
9	BE AUTHORIZED TO SERVE CHILDREN THROUGH A FULL-DAY
10	KINDERGARTEN COMPONENT OF THE DISTRICT'S PRESCHOOL PROGRAM
11	ESTABLISHED PURSUANT TO ARTICLE 28 OF THIS TITLE.
12	(3) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
13	CONTRARY, A DISTRICT THAT PROVIDES AND FUNDS A FULL-DAY
14	KINDERGARTEN PROGRAM WITH MONEYS GENERATED BY THE IMPOSITION
15	OF AN ADDITIONAL MILL LEVY AS AUTHORIZED BY THIS SECTION MAY
16	CHARGE TUITION TO A PUPIL WHO DOES NOT RESIDE IN THE DISTRICT FOR
17	THE PORTION OF THE DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM THAT
18	IS FUNDED BY THE DISTRICT'S ADDITIONAL MILL LEVY.
19	SECTION 2. 22-45-103 (1) (a) (I), Colorado Revised Statutes, is
20	amended, and the said 22-45-103 (1) is further amended BY THE
21	ADDITION OF A NEW PARAGRAPH, to read:
22	22-45-103. Funds. (1) The following funds are created for each
23	school district for purposes specified in this article:
24	(a) General fund. (I) All revenues, except those revenues
25	attributable to the bond redemption fund, the capital reserve fund, the
26	special building and technology fund, a fund created solely for the
27	management of risk-related activities, and any other fund authorized by

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1 THIS SECTION OR BY the state board of education, as provided in 2 subsection (2) of this section, shall be accounted for in the general fund. 3 Any lawful expenditure of the school district, including any expenditure 4 of a nature which THAT could be made from any fund, may be made from 5 the general fund. All expenditures from the general fund shall be recorded therein. 6 7 (h) **Full-day kindergarten fund.** (I) THE REVENUES FROM A TAX 8 LEVIED PURSUANT TO SECTION 22-54-108.5 FOR THE PURPOSE OF PAYING 9 EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS SHALL BE DEPOSITED 10 IN THE FULL-DAY KINDERGARTEN FUND OF THE DISTRICT. EXPENDITURES 11 FROM THE FUND SHALL BE LIMITED TO PAYMENT OF EXCESS FULL-DAY 12 KINDERGARTEN PROGRAM COSTS AS AUTHORIZED IN THE BUDGET OF THE 13 DISTRICT. ANY MONEYS REMAINING IN THE FUND AT THE END OF ANY 14 FISCAL YEAR SHALL REMAIN IN THE FUND AND SHALL BE USED TO REDUCE 15 THE LEVY FOR EXCESS FULL-DAY KINDERGARTEN PROGRAM COSTS IN 16 FUTURE YEARS. 17 (II) THE REVENUES FROM A TAX LEVIED PURSUANT TO SECTION 18 22-54-108.5 TO MEET THE CAPITAL CONSTRUCTION NEEDS ASSOCIATED 19 WITH A DISTRICT'S FULL-DAY KINDERGARTEN PROGRAM SHALL BE 20 CREDITED TO THE CAPITAL CONSTRUCTION ACCOUNT IN THE DISTRICT'S 21 FULL-DAY KINDERGARTEN FUND. MONEYS IN THE ACCOUNT SHALL BE 22 USED TO MEET THE DISTRICT'S CAPITAL CONSTRUCTION NEEDS ASSOCIATED 23 WITH THE FULL-DAY KINDERGARTEN PROGRAM AND MAY NOT BE 24 EXPENDED BY THE DISTRICT FOR ANY OTHER PURPOSE. ANY MONEYS 25 REMAINING IN THE ACCOUNT AT THE END OF ANY FISCAL YEAR SHALL 26 REMAIN IN THE ACCOUNT AND MAY BE BUDGETED IN THE NEXT FISCAL 27 YEAR.

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1	SECTION 3. 22-54-106 (5) and (7), Colorado Revised Statutes,
2	are amended to read:
3	22-54-106. Local and state shares of district total program.
4	(5) (a) Except as otherwise provided in sections 22-54-107, and
5	22-54-108, AND 22-54-108.5, no district may certify a levy for its general
6	fund in excess of that authorized by this section.
7	(b) No district is authorized to seek voter approval to impose
8	additional mill levies for its general fund in excess of that authorized by
9	this section and sections 22-54-107, and 22-54-108, AND 22-54-108.5.
10	Therefore, voter approval obtained by any district in order to be capable
11	of receiving additional revenues within the limitations on the district's
12	fiscal year spending for any budget year under section 20 of article X of
13	the state constitution does not constitute voter approval for such district
14	to certify a levy for its general fund in excess of that authorized by this
15	section and sections 22-54-107, and 22-54-108, AND 22-54-108.5.
16	(7) For the 1994 property tax year and property tax years
17	thereafter, all mill levies authorized or required by this section or sections
18	22-54-107, and 22-54-108, AND 22-54-108.5 shall be rounded to the
19	nearest one-thousandth of one mill.
20	SECTION 4. Safety clause. The general assembly hereby finds,
21	determines, and declares that this act is necessary for the immediate
22	preservation of the public peace, health, and safety.

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