



KANSAS

Description of the Formula

The general funding formula provides base state aid per pupil (BSAPP) of \$3,852 in 2014-15. Regular enrollment is adjusted to reflect additional costs associated with serving certain pupil populations, transporting pupils, operating smaller and larger enrollment school districts, and adding and operating new school facilities (two provisions). There is also a “decreasing” enrollment factor. State aid is determined by taking the general fund and subtracting local tax revenue. The difference between the general fund and those revenues is the amount of state aid. Local option budgets are matched by the state up to 81.2% of assessed value per pupil with certain restrictions.

District-Based Components

Density/Sparsity of Small Schools

It is a linear transition formula ranging from 100 students up to 1,622 students. The low enrollment weight of districts having enrollments of 100 or fewer is 1.014331 times the BSAPP per pupil. Each change of one pupil changes the low enrollment weight down or up inversely to the enrollment change. High enrollments, above 1,622 and over, are weighted an additional 0.03504 times the BSAPP.

Grade Level Differences

Does not apply.

Declining Enrollment or Growth

A school district determines their enrollment by using the highest enrollment of current year, prior year, or a three-year average of the current year and the two prior years.

Capital Outlay and/or Debt Service

Districts may make a mill levy of up to 8 mills for capital projects and equipment. The state provides state aid to school districts based upon the amount of taxes levied. The state aid rate for each district is computed based on the assessed valuation per pupil of the district, with the lower valuation per pupil districts getting a higher state aid rate.

Transportation

All districts transporting pupils living 2.5 miles or more from the school receive the state average cost per pupil based on a linear-density formula. The formula takes into account the per pupil cost of transportation, density of the district in terms of pupils transported, and square miles in the district.

Charter Schools

Charter schools are part of the local school district in Kansas. As such, charter schools are public schools and receive the same funding as traditional schools.

Student-Based Components

Special Education

State provides 80% of special education transportation costs and \$27,900 in categorical aid per instructional unit. That amount is paid on all certificated education teachers, while paraprofessionals are paid .4 or \$11,160 per fulltime paraprofessional.

Low Income / Comp Ed / At-Risk

Funding for At-Risk Students

Additional funding is provided for at-risk students. The formula is based on the number of students qualifying for free meals with the additional weight set at 0.456. Additional funds are available for high density at-risk percentages. High Density Weighting: Districts in which their students on free meals exceed 35% of their total enrollment.

English Language Learner/Bilingual Education

State aid is weighted at 0.395 per eligible pupil, based on the full-time equivalency enrollment of bilingual students receiving services.

Gifted and Talented Education

Does not apply. Paid under the special education reimbursement schedule.

Career and Technical Education

Funding for Vocational Education

Weighting determined by multiplying the FTE enrollment in vocational education programs by a factor of 0.5; resulting funds must be spent on vocational education.

Preschool Education

A limited number of 4-year old at-risk students are funded in the general fund formula at 0.5 full-time equivalency. Three and four year old children with an individualized education plan are funded at 0.5 full-time equivalency through the general fund formula.

Other

N.A.

Revenue and Expenditure Information

State Mandates Restricting Revenue or Expenditure Increases

The base state aid per pupil is set by the legislature and is the amount that establishes the spending authority of school districts. That amount is \$3,852 for 2014-15.

Property Assessment Ratios Used/Legal Standards For Property Assessment

Residential property is assessed for tax purposes at 11.5% of full market value.

Measure of Local Ability To Support Schools

Under the formula, all school districts levy 20 mills on the assessed value per pupil for the general fund and the state makes up the difference between the budget authority and the 20 mills.

School District Budget and Tax Rate Procedures/Sources of Local Revenue

Supplemental General Fund (Local Option Budget or LOB)

Districts can budget up to 30% of their general fund budget providing certain criteria are met (33% in 2014-15). Supplemental General State Aid for the LOB is based on funding that would be generated for the district at the 81.2% AVPP statewide and is equalized minus local taxes. See * 2014-15 Edition - School District and Quality Performance Act and Bond and Interest State Aid Program - Attachment I, LOB.

State Aid for Bond and Interest

State aid is provided for bond issues based on the assessed valuation per pupil of the district. See * 2014-15 Edition - School District and Quality Performance Act and Bond and Interest State Aid Program.

State Aid for Capital Outlay

Districts can levy up to 8 mills for capital outlay and the state aid rate for bonds (above) is multiplied by the dollars levied to determine the capital outlay state aid).

State Support for Nonpublic Schools

Drivers Education aid at \$90 per pupil.