

EDUCATION BUDGET: 101

WHAT MAKES UP THE K-12 BUDGET?

OPERATIONS

The K-12 budget includes the operating expenditures for employees of the Kansas State Department of Education.

This includes:

- ❖ **Salaries and Wages for 170.0 FTE and 49.6 Non-FTE positions**
- ❖ **Rent, communication expenses, travel, membership in Council of Chief State School Officers and Interstate Compact on Educational Opportunity for Military Children, and costs associated with the state assessment.**

AID TO LOCAL GOVERNMENTS

Also referred to as "Aid to Locals". These are aid payments to counties, cities, school districts, and other local governments with taxing authority. These may be state or federal funds. The following are some examples of aid payments in the K-12 budget:

General State Aid

- K.S.A. 72-6410 through 72-6415 establish Base State Aid per Pupil at \$4,492
- Current BSAPP is \$3,838.
- Governor's Recommendation
 - FY 2013 - \$1.98 billion
 - FY 2014 - \$1.88 billion
 - FY 2015 - \$1.88 billion

Supplemental General State Aid

- K.S.A. 72-6434
- Helps to fund school districts' supplemental general fund.
- Computed using their assessed valuation per pupil and comparing it to the assessed valuation of the USD at the 81.2 percentile assessed valuation per pupil.
- Governor's Recommendation
 - FY 2013 - \$339.2 million
 - FY 2014 - \$339.2 million
 - FY 2015 - \$339.2 million

Special Education

- Serves students with exceptionalities per state and federal law.
- Governor's Recommendation
 - FY 2013 - \$427.7 million
 - FY 2014 - \$417.7 million
 - FY 2015 - \$384.7 million

Capital Outlay State Aid

- K.S.A. 72-8814
- Computed using their assessed valuation per pupil and comparing it to the assessed valuation of the USD at the median assessed valuation per pupil.
- Has not been funded since FY 2010.

KPERS

- Pursuant to K.S.A. 74-4934 the state provides the employers share for the retirement for school districts, community colleges and vocational technical schools.
- Governor's Recommendation
 - FY 2013 - \$328.8 million
 - FY 2014 - \$328.2 million, plus \$37.5 million from ELARF
 - FY 2015 - \$363.3 million, plus \$39.5 million from ELARF

School District Juvenile Detention Fund

- K.S.A. 72-8187
- Provides funding for school districts that provide educational services for pupils residing at the Flint Hills Job Corp Center or pupils confined to a juvenile detention facility or a psychiatric treatment facilities.
- Funding is based on two times the BSAPP or actual expenses for providing services, whichever is less.
- Governor's Recommendation
 - FY 2013 - \$5.4 million
 - FY 2014 - \$5.6 million
 - FY 2015 - \$5.6 million

School Food Assistance

- State match to received federal funding from Department of Agriculture for the National School Lunch program.
- State contribution of \$2.5 million to receive federal funding of over \$100.00 million.
- Governor's Recommendation
 - FY 2013 - \$2.5 million
 - FY 2014 - \$2.5 million
 - FY 2015 - \$2.5 million

OTHER ASSISTANCE, GRANTS AND BENEFITS

These are payments made to, or on behalf of, individuals as aid.

Discretionary Grants

- Funds two after-school enhancement programs and Teacher of the year.
 - Funded through State General Funds.

Parent Education

- Funded with Children's Initiatives Funds.

Kansas Preschool

- Funded with Children's Initiatives Funds.

K-12 FUNDING SOURCES

State General Fund

Children's Initiatives Fund

- Funded through a transfer from the Kansas Endowment for Youth (KEY) fund from Master Tobacco Settlement agreement.
- **Parent Education (Parents As Teachers)**
 - K.S.A. 72-3603
 - Serves children birth to 3 years; serves all parents.
 - 2011-2012 – 11,636 families served
 - 2011-2012 – 9,508 children screened
- **Kansas Preschool Program**
 - Ensures students enter Kindergarten ready to succeed.
 - 12 local programs which are operating in 14 counties.
 - Served in public school settings and Head Start
 - 2011-2012 – 1,500 children were served

Special Revenue Funds

Capital Improvement State Aid

- K.S.A. 75-2319
- Revenue transfer from the State General Fund.
- Helps poorer school districts pay their bond and interest payments.
- Computed using their assessed valuation per pupil and comparing it to the assessed valuation of the USD at the median assessed valuation per pupil.
- The amount of state aid is less for bonds issued prior to July 1, 1992, than for those issued after July 1, 1992.
- Governor's Recommendation
 - FY 2013 - \$110.8 million
 - FY 2014 - \$114.0 million
 - FY 2015 - \$118.6 million

State Safety Fund

- K.S.A. 8-267
- Provides that 37.5% of all moneys received from class C drivers licenses, 20% of all moneys received from class M driver's licenses, 20% of all moneys received from class A or B driver's licenses, and 20% of all moneys received from all commercial driver license classes (after \$2 credit is provided) shall be credited to the "State Safety Fund" and distributed for driver training courses.
- K.S.A. 8-272 provides for the distribution of this fund and states that such monies are to be distributed to the respective schools on order of the State Board of Education in the ratio that the number of pupils in each school in attendance for such completed course bears to the total number of pupils in all schools in attendance for such completed courses.

Motorcycle Safety Fund

- K.S.A. 8-267 et seq. also creates the Motorcycle Safety Fund.
- Provides for a distribution of funds to support the cost of motorcycle safety training courses.
- The Kansas Board of Regents is now responsible for overseeing motorcycle safety courses that are operated by community colleges while the Department of Education continues to be responsible for programs administered by local school districts.

School District Finance Fund

- K.S.A. 72-6418
- Monies deposited into this fund are collected from those local school districts whose 20 mill general fund property tax collections exceed their legal budget authority. These funds are redistributed to other school districts, thereby reducing the appropriation required for general state aid. In recent years, however, most of the monies deposited into this fund represent special mill levies assessed by school districts for the financing of ancillary school facilities weighting, cost-of-living weighting and declining enrollment weighting.

Federal Funds