

72-6452. Same; state aid. (a) In each school year, each district that imposes a declining enrollment levy pursuant to K.S.A. 2014 Supp. 72-6451, and amendments thereto, is eligible for entitlement to an amount of declining enrollment state aid. Entitlement of a district to such state aid shall be determined by the state board as provided in this subsection. The state board shall:

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

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

(3) identify the amount of the assessed valuation per pupil located at the 75th percentile of the amounts ranked under (2);

(4) divide the assessed valuation per pupil of the district in the preceding school year by the amount identified under (3);

(5) subtract the ratio obtained under (4) from 1.0. If the resulting ratio equals or exceeds 1.0, the eligibility of the district for entitlement to declining enrollment state aid shall lapse. If the resulting ratio is less than 1.0, the district is entitled to receive declining enrollment state aid in an amount which shall be determined by the state board by multiplying the amount the district is obligated to pay under subsection (b) of K.S.A. 2014 Supp. 72-6451, and amendments thereto, by such ratio. The product is the amount of declining enrollment state aid the district is entitled to receive for the school year.

(b) If the amount of appropriations for declining enrollment state aid is less than the amount each district is entitled to receive for the school year, the state board shall prorate the amount appropriated among the districts in proportion to the amount each district is entitled to receive.

(c) The state board shall prescribe the dates upon which the distribution of payments of declining enrollment state aid to school districts shall be due. Payments of such state aid shall be distributed to districts on the dates prescribed by the state board. The state board shall certify to the director of accounts and reports the amount due each district, and the director of accounts and reports shall draw a warrant on the state treasurer payable to the treasurer of the district. Upon receipt of the warrant, the treasurer of the district shall credit the amount thereof to the declining enrollment fund of the district to be used for the purposes of such fund.

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

History: L. 2005, ch. 2, § 5 (Special Session); July 28.