

## 2020 Kansas Statutes

**72-5145. Same; determination of supplemental state aid; distribution.** (a) In each school year, each school district that has adopted a local option budget is eligible to receive supplemental state aid. Except as provided by K.S.A. 72-5146, and amendments thereto, supplemental state aid shall be determined by the state board as provided in subsection (b).

(b) The state board shall:

- (1) Determine the average assessed valuation per student of each school district by adding the assessed valuation per student for each of the three immediately preceding school years and dividing the resulting sum by three;
  - (2) rank the school districts from low to high on the basis of the amounts of assessed valuation per student determined under subsection (b)(1);
  - (3) identify the amount of the assessed valuation per student located at the 81.2 percentile of the amounts ranked under subsection (b)(2);
  - (4) divide the assessed valuation per student of the school district as determined under subsection (b)(1) by the amount identified under subsection (b)(3); and
  - (5) (A) if the quotient obtained under subsection (b)(4) equals or exceeds one, the school district shall not receive supplemental state aid; or  
(B) if the quotient obtained under subsection (b)(4) is less than one, subtract the quotient obtained under subsection (b)(4) from one, and multiply the difference by the amount of the local option budget of the school district. The resulting product is the amount of supplemental state aid the school district is to receive for the school year.
- (c) Payments of supplemental state aid shall be distributed to school 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 school district, and the director of accounts and reports shall draw a warrant on the state treasurer payable to the treasurer of the school district. Upon receipt of the warrant, the treasurer of the school district shall credit the amount thereof to the supplemental general fund of the school district to be used for the purposes of such fund.
- (d) For the purposes of determining the total amount of state moneys paid to school districts, all moneys appropriated as supplemental state aid shall be deemed to be state moneys for educational and support services for school districts.

**History:** L. 2017, ch. 95, § 17; L. 2018, ch. 57, § 5; July 1.