

2021 Kansas Statutes

- 72-53,126. Capital outlay state aid; distribution.** (a) There is hereby established in the state treasury the school district capital outlay state aid fund. Such fund shall consist of all moneys transferred thereto under the provisions of subsection (d).
- (b) Each school district that levies a tax pursuant to K.S.A. 72-53,113 et seq., and amendments thereto, shall receive payment from the school district capital outlay state aid fund in an amount determined by the state board of education as provided in this section.
- (c) The state board shall:
- (1) Determine the amount of the assessed valuation per student of each school district in the state for the preceding school year and round such amount to the nearest \$1,000. The rounded amount is the assessed valuation per student of a school district for the purposes of this subsection;
 - (2) determine the median assessed valuation per student of all school districts;
 - (3) prepare a schedule of dollar amounts using the amount of the median assessed valuation per student of all school districts as the point of beginning. The schedule of dollar amounts shall range upward in equal \$1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the assessed valuation per student of the school district with the highest assessed valuation per student of all school districts and shall range downward in equal \$1,000 intervals from the point of beginning to and including an amount that is equal to the amount of the assessed valuation per student of the school district with the lowest assessed valuation per student of all school districts;
 - (4) determine a state aid percentage factor for each school district by assigning a state aid computation percentage to the amount of the median assessed valuation per student shown on the schedule, decreasing the state aid computation percentage assigned to the amount of the median assessed valuation per student by one percentage point for each \$1,000 interval above the amount of the median assessed valuation per student, and increasing the state aid computation percentage assigned to the amount of the median assessed valuation per student by one percentage point for each \$1,000 interval below the amount of the median assessed valuation per student. The state aid percentage factor of a school district is the percentage assigned to the schedule amount that is equal to the amount of the assessed valuation per student of the school district, except that the state aid percentage factor of a school district shall not exceed 100%. The state aid computation percentage is 25%;
 - (5) determine the amount levied by each school district pursuant to K.S.A. 72-53,113 et seq., and amendments thereto; and
 - (6) multiply the amount computed under subsection (c)(5), but not to exceed eight mills, by the applicable state aid percentage factor. The resulting product is the amount of payment the school district is to receive from the school district capital outlay state aid fund in the school year.
- (d) The state board shall certify to the director of accounts and reports the amount of school district capital outlay state aid determined under the provisions of subsection (c), and an amount equal thereto shall be transferred by the director from the state general fund to the school district capital outlay state aid fund for distribution to school districts. All transfers made in accordance with the provisions of this subsection shall be considered to be demand transfers from the state general fund.
- (e) Payments from the school district capital outlay state aid fund shall be distributed to school districts at times determined by the state board of education. The state board of education 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 treasury

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 capital outlay fund of the school district to be used for the purposes of such fund.

History: L. 2017, ch. 95, § 50; July 1.