

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

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To: House Committee on Appropriations
From: Sharon Wenger, Principal Analyst
Re: K-12 Education Questions

In response to questions posed today in the House Appropriations Committee meeting, please find information below.

Uses for Capital Outlay State Aid

SB 23 (2013) authorized additional uses for capital outlay funds. Those additional uses are noted below:

- Maintaining school district property and equipment;
- Acquisition of computer software; and
- Acquisition of performance uniforms.

The bill required the Director of the Budget and the Director of Legislative Research to jointly certify to the Secretary of State that capital outlay is fully funded at 100.0 percent of the amount a district is entitled to receive. That certification and 100.0 percent funding were accomplished *via* the 2014 Legislative Session.

Kansas Department of Education officials told me capital outlay expenditures have historically been for school buses and building renovation, such as roofs, windows, and air conditioning.

History of the Local Option Budget (LOB) Equalization at the 81.2 Percentile

This equalization portion of the statute was changed during the 2005 Special Session of the Legislature) The law had equalized at the 75 percentile. I have not found any history related to the reason for this change. A Department of Education official indicated this change centered around increasing equity and lowering property taxes.

SLW/kal