
KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS
Legislative Attorneys transforming ideas into legislation.

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Chairman Masterson
Members of the Senate Committee on Ways and Means

From: Jason B. Long, Senior Assistant Revisor

Date: February 3, 2015

Subject: SB 71 – School districts; amending the supplemental general state aid calculation.

Senate Bill No. 71 would amend K.S.A. 2014 Supp. 72-6434, which provides the determination of supplemental general state aid for school districts that levy a local option budget (LOB) property tax. The supplemental general state aid (SGSA) is otherwise known as the LOB equalization state aid because it provides additional state aid for those school districts with lower property valuations.

Under the current SGSA calculation the state board of education determines the assessed valuation per pupil (AVPP) for each school district. This is determined by dividing the assessed valuation of all tangible taxable property in the school district by the enrollment of the school district. The AVPP of the districts are then ranked from the lowest to the highest. Those districts with an AVPP that is below the 81.2 percentile in the ranking are eligible to receive SGSA. The amount of SGSA is based on the ratio of the district's AVPP to the AVPP at the 81.2 percentile. Those district's with a lower AVPP receive more SGSA.

Under SB 71, the 81.2 percentile threshold is replaced by the AVPP of the district with the highest total assessed valuation for the previous school year. Each district with an AVPP below the AVPP of the district with the highest total valuation will be eligible to receive SGSA. The amount of SGSA is calculated the same except that the ratio is the district's AVPP to the AVPP of the district with the highest total valuation. This change in how SGSA is determined would apply to the current 2014-2015 school year and each school year thereafter.

KANSAS OFFICE of
REVISOR of STATUTES
LEGISLATURE of THE STATE of KANSAS

Please note that there is a technical correction needed in subsection (a)(5) to ensure that the mathematical descriptions are correct. If SB 71 is to be recommended favorably for passage, then a technical amendment would be prepared by our office to make that correction.

If enacted the amendments would become effective on publication in the Kansas Register.