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Written Neutral Testimony

SB 31 – Excludes USD 207 Fort Leavenworth and virtual school students from the determination of Capital Improvements State Aid

Presented to the Senate Education Committee
Wednesday, Feb. 24, 2021

By
Deena Horst and Ben Jones, Legislative Liaisons
Kansas State Board of Education

Madam Chairperson Baumgardner, Vice Chairperson Erickson, Ranking Minority Member Sykes and Committee Members:

SB 31 excludes USD 207 Fort Leavenworth from the determination of Capital Improvements State Aid [aka Bond and Interest State Aid]. It also removes virtual school students from the determination of Capital Improvements State Aid.

The subject of SB 31 wasn't of the items considered to be on the list of Legislative Priorities determined in December by the State Board of Education, therefore, we are offering neutral testimony. We do, however, recognize that by excluding USD 207 from the ranking of districts based on the determination of the Assessed Valuation Per Pupil (AVPP), all other districts will be allowed to receive a greater percentage of their Capital Improvement Bond and Interest expense as state aid. Since Fort Leavenworth is owned by the Federal Government and is exempt from property taxes, it is prohibited from the ability to issue bonds for capital improvements. As a result, it cannot use its ranking as having the lowest Assessed Valuation Per Pupil. Therefore, it seems reasonable to remove Fort Leavenworth from the determination of Capital Improvements State Aid.

The other component of the bill is removing virtual school students from the determination of a district's Assessed Valuation Per Pupil. This delivery model has no need for a building to accommodate such students; therefore, it also seems reasonable to conclude that virtual students should not be counted for the purpose of determining Capital Improvements State Aid. By removing virtual school students from the AVPP determination, all school districts are allowed to only count their on-site students when determining their Assessed Valuation Per Pupil. We also recognize that this proposal would ensure that Capital Improvements State Aid will be equitably distributed.

Thank you for allowing us to share with you our thoughts about SB 31.