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MEMORANDUM

To: Senate Committee on Education
From: Office of Revisor of Statutes
Date: February 24, 2021
Subject: Senate Bill 31—Capital Improvements State Aid Determination Exclusions

Senate Bill 31 would amend the calculation of capital improvements state aid, otherwise known as bond and interest state aid, to exclude: (1) U.S.D. No. 207, Fort Leavenworth; and (2) students enrolled in a virtual school offered by a school district.

U.S.D. No. 207, Fort Leavenworth

For bond elections held on or after July 1, 2021, SB 31 would exclude U.S.D. No. 207, Fort Leavenworth, from the assessed valuation per pupil (AVPP) schedule that is used to calculate bond and interest state aid for school districts. Currently, the Fort Leavenworth school district is included in the AVPP schedule and has the lowest AVPP of all school districts, but it does not have the authority to issue bonds pursuant to K.S.A. 72-1210. Under SB 31, the school district, other than Fort Leavenworth, with the lowest AVPP would receive the 75% state aid percentage.

Virtual School Students

For bond elections held on or after July 1, 2021, SB 31 would exclude the number of students enrolled in a virtual school that is offered by a school district from such school district's AVPP determination. Currently, the AVPP of a school district includes students who are enrolled in a virtual school offered by such school district.

Capital Improvements State Aid Summary

For bonds approved at an election held on and after July 1, 2015:

The AVPP is determined for each school district and rounded to the nearest \$1,000. The school districts are then ranked by their AVPP with the lowest AVPP as the point of beginning. The school district with the lowest ranked AVPP receives a 75% state aid percentage. For every \$1,000 in AVPP above the lowest AVPP, state aid percentage is reduced by 1%. A school district's state aid is determined by multiplying the school district's bond and interest payment obligation by the district's applicable state aid percentage.

AVPP for each School District At \$1,000 increments		
...		...
USD -----		69%
USD -----		70%
USD -----		71%
USD -----		72%
USD -----		73%
USD -----		74%
USD -----		75%

$$\text{Capital improvement state aid} = \text{Bond payment obligation} \times \text{Applicable state aid \%}$$