

General fund, taxes

🕒 September 11, 2023 🧑 by Todd Evans (<https://www.sabethaherald.com/author/toddevans/>)

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One of the challenges as a superintendent is helping the public understand the complicated Kansas school funding formula. School boards and superintendents follow specific processes in order to determine budget expenditures. We then follow procedures to identify needed revenue. Some of these procedures are determined by Kansas law. Some require administrative and board of education judgment. This judgment often involves a balancing act of minimizing taxpayer contributions while maximizing the education provided to our children. As good stewards of the public's money, it is our responsibility to oversee the use of education dollars from a fiscally responsible viewpoint.

The primary revenue stream for schools is the general fund. All Kansas school districts must levy 20 mills for the general fund, considered to be state aid. A portion of this state aid comes from local property tax, but it is important to note that this is a state-mandatory tax. Because of this, every district in Kansas attempts to maximize this revenue by accurately counting all students and weightings in order to receive as much state aid as legally allowed. An important core belief is the general fund is state aid revenue for the purpose of educating current year students.

The state aid formula for the general fund uses multiple methods to determine revenue. One of these calculations uses previous year (or year before that – whichever is greater) student enrollment for some of the revenue offered through the state law in the form of state aid.

This situation has come under scrutiny because of claims by interest groups and some districts that USD 113 should pay other districts state aid dollars to educate transfer students who attended USD 113 in the 2022-23 school year. It is important to note that exchanging state aid funding from district to district is not what happens across the State of Kansas for transfer students. As an example, in USD 113, we have educated students who have transferred from all three land-trade-dispute districts and have not received payment when those districts received past state aid funding. The practice in Kansas is that general fund dollars legally attributed to each school district each year is for the purpose of educating that year's students.

Will we receive funding for students who are not enrolled this year in our district? Yes. Do we educate transfer students for which other districts receive that portion of funding? Yes. We have every year since the current funding formula has been in place.

What 23-24 budget action has been taken by the USD 113 board of education now that general fund dollars fund a larger proportion of the operational budget? A mill rate reduction of 8 percent has been made as compared to the 22-23 school year. This information is even more meaningful when we consider the USD 113, 23-24 mill rate is 10 percent lower than our district's legal taxation authority. One of the reasons that the USD 113 Board of Education is resisting the claims by interest groups and

others for USD 113 to unprecedentedly pay for transfer students is because that action would deplete district resources. In order to replace these funds, additional taxation would be placed directly on the backs of hard-working USD 113 taxpayers the following year.

The USD 113 administration and Board of Education have kept their priorities in mind as they built the budget for the 23-24 school year. The core belief is that those state aid dollars are to be used to educate current year students. Another important core belief is that local control, provided by each district's board of education, is at the center of the democratic process.

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Todd Evans currently serves as Superintendent of Prairie Hills USD No. 113 in Kansas. USD No. 113 operates Pre-K through 12 schools in the communities of Sabetha, Wetmore and Axtell.

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