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Education

C-3 School Finance—Recent Legislative Changes

The 2015, 2016, 2017, 2018, and 2019 Legislatures passed major changes to school finance.

2015

Legislation in 2015 repealed the School District Finance and Quality Performance Act (SDFQPA) that was passed in 1992 and, in its place, created the Classroom Learning Assuring Student Success (CLASS) Act. The CLASS Act provided a block grant of funding for each school district for school years 2015-2016 and 2016-2017.

2016

The 2016 Legislature, in both its regular session and its special session, altered the formula for providing Supplemental General State Aid for fiscal year (FY) 2017 and amended laws related to virtual school state aid, the Extraordinary Need Fund (ENF), and federal funding for certain pre-kindergarten programs.

Legislation passed in the 2016 Special Session reinstated the Supplemental General State Aid and Capital Outlay State Aid formulas in effect prior to the enactment of the CLASS Act, which the 2016 Legislature fully funded. In addition, the 2016 Special Session legislation reduced from \$5,600 to \$5,000 the amount of funding school districts were entitled to receive under the block grant for full-time virtual school students for FY 2017.

Legislation directed the State Board of Education (State Board) to review applications for funds from the ENF. In determining a district's need, the State Board must consider:

- Any extraordinary increase in enrollment for the current school year;
- Any extraordinary decrease in assessed valuation for the current year;
- Any other unforeseen acts or circumstances substantially impacting a district's general fund budget for the current year; and
- In lieu of any of the above, whether the district has reasonably equal access to substantially similar educational opportunities through similar tax effort.

Special Session legislation set expenditure limits on the ENF at \$13.0 million and provided that no moneys could be expended from the ENF in FY 2017 until the sale or merger of the Kansas Bioscience Authority was complete. The legislation directed the first \$25.0 million in proceeds from the sale or merger to be deposited in the State General Fund. If the remaining proceeds were less than \$13.0 million, the amount of money appropriated to the ENF was to be reduced by the amount of the shortfall.

2017

The 2017 Legislature passed the Kansas School Equity and Enhancement Act, which reinstated a weighted enrollment formula similar to the SDFQPA. Weightings include at-risk students, declining enrollment, high-density at-risk students, bilingual students, low enrollment, high enrollment, new school facilities, ancillary school facilities, cost of living, career technical education, and transportation.

The weighted enrollment of a school district is once again multiplied by a coefficient to determine the aid the district receives in its general fund.

This multiplier—formerly known as base state aid per pupil—is now referred to as base aid for student excellence (BASE).

2018

The 2018 Legislature increased the BASE over a five-year period to arrive at an amount of \$4,713 by school year 2022-2023. The legislation also made changes to weightings associated with transportation, at-risk students, career and technical education, and bilingual students. Finally, the legislation added aid for special education, early childhood education, student mental health, and college and career entry exams.

2019

The 2019 Legislature further increased the BASE over a four-year period to arrive at an amount of \$4,846 by school year 2022-2023. The legislation also made changes to various school accountability, auditing, and reporting provisions. Finally, the legislation requires the Kansas State Board of Education to identify and approve evidence-based at-risk programs.

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