

Kansas

Funding Basics

Formula Type

Kansas has a primarily student-based formula. It assigns a cost to the education of a student with no special needs or services, called a base amount, and provides increased funding to educate specific categories of students. The categories of students considered in Kansas' funding policy are English-language learners, low-income students and students in high-poverty schools or districts, students with disabilities, students enrolled in career and technical education (CTE) programs, students enrolled in small districts, and students in sparsely populated districts.

Kansas expects school districts to contribute to the funding of their public schools, with the amount of the local share based on districts' property values and a defined percentage of the formula amount. Districts in Kansas are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for ELLs, low-income students, students enrolled in career and technical education programs, and students enrolled in small districts is generated through the application of multipliers to the base amount. Services for students with disabilities and students in sparsely populated districts, as well as some CTE services, are funded through program-specific allocations.

Base Amount

Kansas has a fixed base funding amount per student. For FY2021, the per-student base amount was $4,569.

This means that an average student with no special needs or disadvantages would be funded at that level.

The base amount is specified in statute for each year through FY2023. Beginning in FY2024, it will be adjusted annually for inflation. If the state's annual appropriation for the formula is insufficient to cover districts' aid amounts, then the state will prorate aid payments accordingly, effectively lowering the base amount for that year.

Local Revenue

Expected Local Share

Kansas expects school districts to contribute revenue to their public schools. The amount each district is expected to raise is based on a combination of its property values and a defined share of the amount calculated by the state to be necessary to educate its students.

The formula amount—the base amount for each student and the supplemental funding for students and districts in specified categories—is fully funded by the state, less the district's remaining funds from prior years, tuition for students residing outside the district, and some federal aid dollars. However, districts are required to adopt budgets exceeding the formula amount by a minimum of 15%. These required additional dollars are funded by a combination of local and state dollars, in a ratio determined by the district's per-pupil property valuation. Districts with lower levels of assessed property value per pupil receive more state support in funding the above-formula portion of their budgets. State aid decreases as per-pupil property values increase, and districts at the highest levels of property valuation per pupil—at the 81.2 percentile or above for the state—must fund the entire additional amount from local dollars. However, even the districts with the highest property valuations per pupil receive state funding for the formula amount itself.

Districts are also required to contribute revenue to the fund that supports public schools statewide. They must impose a tax of $20.00 for every $1,000 of assessed local property wealth. The revenue raised from this tax is not retained by the district; except for proceeds necessary to finance certain kinds of school district bonds, districts must remit this money to the state for deposit in the state school district finance fund. The state school district finance fund is used to fund all districts' formula amounts.

Property Tax Floors and Ceilings

Kansas sets a floor and a ceiling for local property tax rates. Each school district must impose a tax rate of $20.00 for every $1,000 of assessed local property wealth. School districts are limited to a tax rate that differs based on their formula amounts, and taxes above a certain level may require voter approval.

School districts in Kansas must impose a tax of $20.00 for every $1,000 of assessed local property wealth; the proceeds of this tax are remitted to the state and used to fund all districts' formula amounts. Separately, districts are required to adopt budgets exceeding their formula amounts by at least 15%. A combination of local and state dollars fund these increased budgets, and districts are expected, though not required, to levy local property taxes sufficient to fund the local portion. Districts may adopt budgets exceeding the formula amount by up to 33%, or by a lower percentage announced annually by the state board of education. Because districts may only impose taxes sufficient to fund the local portion of the adopted budget, this ceiling on the local budget amount functions as a cap on local property taxes for school operations as well. If the district adopts a budget exceeding the formula amount by more than 27.5%, it must publicize its intention to do so, and taxpayers may petition to prevent the increase. If 10% of district voters sign a petition, a referendum is held to adopt or reject the budget.

School districts in Kansas may impose supplemental levies for many purposes, including to address expenses related to high local costs of living (limited to qualifying districts and to levels calculated based on home values in the district and in the state as a whole); to fund the opening of new school facilities in districts experiencing rapid enrollment growth (limited to levels that vary based on the district's enrollment); or to support capital expenditures such as acquiring, repairing, or equipping school buildings (limited to $8.00 for every $1,000 of assessed local property wealth).

Other Local Taxes for Education

School districts in Kansas may receive local revenue from property taxes, motor vehicle taxes, and city or county sales taxes.

In addition to property taxes, school districts in Kansas receive revenue from county motor vehicles taxes. Cities and counties in Kansas may impose local sales taxes and have the authority to use revenues from these taxes to support schools or school districts, provided the relevant governing body determines that doing so is in the economic development interests of the city or county.

Student Characteristics

Grade Level

Kansas does not differentiate student funding based on grade levels.

English-Language Learner

Kansas provides increased funding for English-language learners. It does so by applying one of two multipliers to the base per-pupil amount for these students, whichever yields the greater amount of supplemental funding.

Kansas applies either a multiplier of 1.185 to the base per-pupil amount for the total number of students enrolled in approved bilingual education programs or a multiplier of 1.395 for the number of full-time-equivalent students enrolled in such programs, whichever produces the greater amount of supplemental funding. This funding may be used only for costs directly related to the provision of bilingual education programs.

Additionally, districts must adopt budgets exceeding their formula amounts by at least 15%, and they may adopt budgets greater than that (see "Property Tax Floors and Ceilings" for a description of these budgets). A portion of this additional spending must be set aside for bilingual education, as follows: Whatever percentage of the district's formula amount is made up of supplemental funding for students in bilingual education programs, that same percentage of the district's above-formula spending must be set aside for these programs.

Poverty

Kansas provides increased funding for students from low-income households and for districts with high concentrations of low-income students. It does so by applying a multiplier of 1.484 to the base per-pupil amount for these students and giving supplemental funding for districts where at least 35% of students are from low-income households (see "Concentrated Poverty" for more information).

Students are eligible for supplemental funding if they qualify for free lunch under the National School Lunch Program and are enrolled full time in a district that operates an at-risk assistance program. (A free-lunch-eligible preschool student who is enrolled in a district operating an at-risk assistance program is counted as one-half of a student for the purposes of the funding calculation.) The supplemental funding may be used only in ways that the state board of education has identified as evidence-based best practices for the education of at-risk students.

Additionally, districts must adopt budgets exceeding their formula amounts by at least 15%, and they may adopt budgets greater than that. (see "Property Tax Floors and Ceilings" for a description of these budgets). A portion of this additional spending must be set aside for students from low-income households, as follows: Whatever percentage of the district's formula amount is made up of supplemental funding for students from low-income households, that same percentage of the district's above-formula spending must be set aside for these students.

Special Education

Kansas funds special education using a partial reimbursement system: The state calculates the expenses incurred, by district, for special education services and reimburses a portion of those costs.

The state reimburses districts for 92% of the nonfederal funds expended for special education services for students with disabilities. This percentage may be reduced in the event of insufficient appropriations; in FY2021, the reimbursement rate was budgeted at approximately 73%. These reimbursements include four specific partial reimbursements: for staff costs for special education teachers (in an amount based on the percentage of the state's full-time-equivalent special education teachers who are working in the district); reimbursements for services to special education students eligible for Medicaid (limited to $9 million per year in total); reimbursements for special education transportation (at a rate of 80% of costs); and support for especially high-cost services to students with disabilities (at a rate of 75% of costs above a calculated threshold).

The amount of special education aid received by the district is used to compute a factor called the special education and related services weighting. This factor does not generate additional state funding for the district, but it does affect districts' total permitted spending levels. Districts receiving greater amounts of state special education aid are allowed to budget and spend a larger amount of local revenue.

Gifted

Kansas provides increased funding for gifted and talented students as part of special education funding.

Kansas includes gifted and talented students in its definition of "exceptional children," which also includes students with disabilities. Services for gifted students are funded in largely the same manner as those for students with disabilities—through partial reimbursements for teacher costs (see "Special Education" for a description of these reimbursements).

Career and Technical Education

Kansas provides increased funding for career and technical education (CTE) programs, by applying a multiplier to the base per-pupil amount for students enrolled in these programs and via a program-specific allocation.

The state applies a multiplier of 1.5 to the base per-pupil amount for full-time-equivalent high school students enrolled in approved CTE programs. The state also maintains a CTE incentive program, which provides funding in two ways, assuming that sufficient funds have been appropriated. First, it awards districts with $1,000 for each pupil graduating from high school with an industry-recognized credential. Second, it provides funding to community and technical colleges whose CTE programs enroll high school students.

CTE incentive funding given to school districts and postsecondary institutions is meant to offset the costs of assessments for CTE credentials. If any funds remain from the per-pupil awards to districts after these costs are addressed, then districts must spend these funds on the schools from which the qualifying students graduated.

District Characteristics

Concentrated Poverty

Kansas provides increased funding for districts based on the concentrations of students from low-income households that they serve. It does so by providing supplemental funding for districts where at least 35% of students are from low-income households, in addition to the state's supplemental funding for individual low-income students (see "Poverty" for more information).

For school districts where between 35% and 50% of students come from low-income households, an additional multiplier is applied to the base amount for these students on a sliding scale, in accordance with a legislated formula. This multiplier has a maximum value of 0.105. For school districts where 50% of students or more come from low-income households, an additional multiplier of 0.105 is automatically applied to the base amount for each such student. The state also allows this multiplier to be calculated based on the proportion of low-income students in each school building rather than in the district as a whole if it would yield more supplemental funding for the district in total.

Students are eligible for supplemental funding if they qualify for free lunch under the National School Lunch Program and are enrolled full time in a district that operates an at-risk assistance program. A free-lunch-eligible preschool student who is enrolled in a district operating an at-risk assistance program is counted as one-half of a student for the purposes of the funding calculation. This funding must be used to fund best practices for the support of at-risk students, as identified by the state board of education. Currently, the state law providing for this supplemental funding is scheduled to expire on July 1, 2024; however, expiration dates for this provision have been extended in the past.

Sparsity and/or Small Size

Kansas provides increased funding for small school districts by applying a multiplier to the student count in small districts. State transportation funding is also calculated using a formula that considers district sparsity.

A sliding-scale multiplier between 1.00035 and 1.014331 is applied to the student count in districts with low enrollment, defined as those with fewer than 1,622 full-time-equivalent students, with higher multipliers applied in districts with lower enrollment. This approach generates a number that is added to the student count, and the district is funded in accordance with the inflated student count. State transportation funding is provided based on a formula that considers the number of transported students per square mile of district area, with greater funding provided for students in sparser districts.

Districts with high enrollment, defined as those with more than 1,622 full-time-equivalent students, also receive increased funding through the application of a multiplier to their student count. In these districts, the enrollment is multiplied by 0.03504, generating a number that is added to the student count for funding purposes. This adjustment can be understood to partially counterbalance the funding provided for districts with low enrollment.

Charter Funding

Funding for charter schools in Kansas is not subject to a specific calculation.

Kansas state law does not specify how charter schools should be funded. Charter schools are considered part of local school districts for funding purposes and the local school district may fund charters as it does any other schools within the district.

Charter schools in Kansas receive a share of local tax revenue.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org

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