

### **Statewide Levy**

Kansas uses a 20-mill, statewide tax levy assessed to property owners to fund basic K12 public education. One mill is \$1 of taxes per \$1,000 of assessed value. On real estate tax statements, this state levy is marked “State USD- School General.”

#### **EXAMPLE Calculation**

Home Value	\$150,000
Exemption	\$40,000
Net Value	\$110,000
Assessment factor	11.50%
Assessed Valuation	\$12,650
Mill Rate	0.02 (20 Mills)
Property Tax (Assessed Valuation X Mill Rate)	\$253

### **Supplemental Fund**

The state allows school boards the authority to use a local property tax levy or Local Option Budget (LOB) to supplement state aid. Public schools use the maximum 33% LOB authority allowed, which means the district uses 33% of its total general fund through a combination of a local property tax levy and state aid.

### **Special Weightings**

Districts receive additional state fund “weightings” for special student needs, for transportation and other targeted areas. Weightings are legally restricted for use on those targeted student needs, such as at-risk, vocational and bilingual education. Weightings provide additional state aid for the smallest and largest school districts, and others not used in Circle Public Schools, such as districts with declining enrollment, districts opening new facilities, and districts where housing costs are significantly higher than the state average.

### **State Finance Formula**

State aid to school districts is based on a school finance formula that begins with a count of the weighted full-time equivalency (FTE) of students. FTE is determined by the number of students in attendance on September 20th. Multiply the “weighted FTE” by the “base state aid per pupil” (BSAPP) to determine a district’s general fund.

### **General Fund**

Basic state aid makes up the school district's "general fund." In Circle Public Schools, a majority of the "general fund" supports teacher and staff salaries and benefits. This is the fund that supports operational costs, including student instruction.

**Capital Outlay Fund**

The "capital outlay fund" is revenue generated by a local property tax levy (up to a maximum of 8 mills) for the acquisition, construction, repair, remodeling, additions to, furnishing and equipping of school facilities. By state law, capital outlay funds may not be used for general fund purposes, such as teacher or staff salaries or instructional costs. School boards also may ask district voters to approve bond issue elections for construction needs. School districts may qualify for additional state aid for bond projects.