

Dates for Levy and Expenditure Authority



Capital Outlay - KSA [72-53.116](#)

Additional expenditure authority if Resolution passed *after* 5/1/14

- Acquisition of Performance Uniforms
- Acquisition of Computer Software
- Maintaining School District Property and Equipment

Supplemental General Fund (LOB) - KSA [72-5143](#)

- 31% on LOB Resolution passed by board
- 33% on LOB Resolution passed by board, subject to protest petition
- Must notify State Board by April 1 of LOB percentage for following year

Bond & Interest - KSA [72-5462](#)

- Elections *prior to* 7/1/15, State Aid equalized at the median.
- Elections *on or after* 7/1/15 and *prior to* 7/1/16, State Aid starts with Lowest AVPP receiving 75% State Aid, decreasing 1% for each additional \$1,000 AVPP
- Elections *on or after* 7/1/16, State Aid starts with Lowest AVPP receiving 75% State Aid, decreasing 1% for each additional \$1,000 AVPP, and the amount of State Aid must be approved by the State Board of Education.
- Elections *on or after* 7/1/17, the total amount of bond elections approved by the state board shall not exceed the amount of bonds retired the preceding year, plus the 5 year Producer Price Index.
- Elections *on or after* 7/1/17, no State Aid for extracurricular facilities, unless required by ADA or State Fire Marshal.
- Elections *on or after* 7/1/16, State Aid starts with Lowest AVPP receiving 51% State Aid, decreasing 1% for each additional \$1,000 AVPP, and the amount of State Aid must be approved by the State Board of Education. Excludes virtual students in the calculation average valuation per pupil.

KSA = Kansas Statutes Annotated - Search for Kansas statutes on the
Kansas Office of Revisor of Statutes website: <http://ksrevisor.org/index.html>

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