Dates for Levy and Expenditure Authority

**Capital Outlay** - KSA 72-53116

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

- 30% 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.

**New Facilities** - KSA 72-6465

*New Facilities weighting* IF funded by successful Bond Issue election *prior to* 7/1/15

- No Weighting if funded through capital outlay
- Weighting is provided for new facilities on a military post built with federal funding

KSA = Kansas Statutes Annotated - Search for Kansas statutes on the Kansas Office of Revisor of Statutes website: [http://ksrevisor.org/index.html](http://ksrevisor.org/index.html)

For more information, contact:

Craig Neuenswander
Director
School Finance
(785) 296-3872
cneuenswander@ksde.org

Kansas State Department of Education
900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the nondiscrimination policies: KSDE General Counsel, Office of General Counsel, KSDE, Landon State Office Building, 900 S.W. Jackson, Suite 102, Topeka, KS 66612, (785) 296-3201.