

K-12 facility funding

Attachment 1A, February 2, 2023

February 2023

Local sources of facility funding – for capital projects

Supplemental levies – Temporary two-year property tax levies that must be approved by a majority of voters in a district. Funds raised by supplemental levies may be used on facilities.

Plant facilities levies – Temporary property tax levies that must be approved by 55% to 66.67% of voters, depending on levy limit. Funds raised through plant facilities levies are used for capital renewal projects and upgrades to facilities.

Bonds/bond redemption levies – Must be approved by 66.67% of voters in a district. Bonds are the primary source of revenue used to purchase, acquire, improve, build, or furnish a school facility.

State sources of facility funding – for routine facility maintenance

State lottery funds – 3/8^{ths} of lottery funds received by the state go to districts and charter schools for routine facility maintenance on a per-student basis. State lottery funds must be spent on maintenance at student-occupied facilities.

State match funds – Districts and charter schools receive additional funds for student occupied facility maintenance if the amount received from lottery funds does not meet a minimum threshold. State match funds must be spent on maintenance at student-occupied facilities.

Bond levy equalization support program – Helps districts pay the debt service of an existing bond. Whether a district qualifies for the program is based on a district's unemployment rate, per capita income, and market value per support unit in relation to state averages.

Discretionary fund distribution – Discretionary funds provided by the state on a per-support unit basis. Funds can be used at the discretion of a district or charter school, minus the amount earmarked for employer costs to health, dental, and vision insurance.

Charter school facility allowance – Helps charter schools fund maintenance at their facilities or lease properties. Charter schools receive 50% of the funds per pupil raised by school districts for facilities.



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