

**State Foundation Aid & Supplemental General State Aid**

2020-2021

*Kansas leads the world in the success of each student.*



REVISION HISTORY | STATE FOUNDATION AID & SUPPLEMENTAL GENERAL STATE AID

# Revision History

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| --- | --- | --- |
| **Date** | **Reason of Change** | **Edited By** |
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# Related Documents

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| --- | --- | --- |
| **Document Title** | **Document Location** | **Comments** |
| [Enrollment Handbook](https://www.ksde.org/Portals/0/Auditing/Enrollment%20Handbook%20FY22.pdf) | [Fiscal Auditing](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing) [Enrollment Handbook](https://www.ksde.org/Portals/0/Auditing/Enrollment%20Handbook%20FY22.pdf) | For information on how FTE enrollment is counted. |
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# Introduction

Craig Neuenswander

Deputy Commissioner

Division of Fiscal & Administrative Services Kansas State Department of Education craign@ksde.org

Dale Brungardt

Director of School Finance

Division of Fiscal & Administrative Services Kansas State Department of Education dbrungardt@ksde.org

This publication has been prepared by the School Finance team of the Kansas State Department of Education to provide selected data related to State Foundation (General State) Aid and Supplemental General State Aid program for each of the unified school districts in Kansas.

This publication will provide the type of information that unified school districts can use to for analyzing their budget and tax structure. The data is compiled from various reports furnished to this department and every effort has been made to ensure its accuracy.

# Glossary

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| **Term** | **Meaning** |
| BASE | Base State Aid per Pupil (BSAPP, through 2016-17), or Base Aid for Student Excellence (BASE, 2017-18 to present). |
| FTE Enrollment used for Funding current year | This is the enrollment that will be used for funding the current year (not including the weighted FTE) and will be the higher of the two preceding years FTE Enrollment (excluding Preschool-Aged At- Risk). If district is eligible to use the 3-Year-Average, then it will be the higher of the two preceding years or the average of the 3 preceding years.*Note: To be eligible to use the 3-Year Average must meet the following criteria: received Federal Impact Aid during the prior year, had military dependent student(s) enrolled during the prior year and declined in enrollment from two years prior to the prior year.* |
| Adjusted (FTE) Enrollment | Per [KSA 72-5132(a),](http://www.ksrevisor.org/statutes/chapters/ch72/072_051_0032.html) the enrollment of a school district [(FTE](#_bookmark6) [Enrollment used for funding current year](#_bookmark6)) adjusted by adding the [weightings,](#_bookmark13) if any. |
| Virtual State Aid | Funded per [KSA 72-3715:](http://www.ksrevisor.org/statutes/chapters/ch72/072_037_0015.html)* Students 19 years & under on September 20th:
	+ Full-Time (360 + Minutes Enrolled): $5,000
	+ Part-Time (less than 360 minutes enrolled): $1,700
* Students 20 years & older on September 20th: $709 per credit (maximum of 6 credits per student).
 |
| ARRA | [American Recovery and Reinvestment Act of 2009](https://www.congress.gov/bill/111th-congress/house-bill/1/text) |
| SFSF | State Fiscal Stabilization Fund (part of [ARRA](#_bookmark9)) |

# FTE Enrollment

The total enrollment for pre-school through grade 12 and non-graded students from September 20, and February 20 if applicable, count days (including virtual).

* 3- and 4-year-old preschoolers (with IEP) and Preschool-Aged At-Risk (4-Years Old) will count as 0.5 FTE.
* Kindergarten through grade 12 and non-graded students receive an FTE based on minutes enrolled where 360 minutes = 1.0 FTE (full-time).

o Students less than full-time will receive an FTE based on their minutes enrolled and rounded to the nearest one-tenth (one decimal point).

Note: Full-Time for concurrently enrolled students is 300 minutes. Full-time for Preschool-Aged At-Risk (4 years old) students is 180 minutes (maximum FTE is 0.5).

* Kindergarten through grade 12 students (with IEP) will count as a 1.0 FTE unless also enrolled as a virtual student.

*\*See page 19 of the* [*Enrollment Handbook*](https://www.ksde.org/Portals/0/Auditing/Enrollment%20Handbook%20FY21%20-%209.18.2020.pdf?ver=2020-09-18-102643-540) *on how virtual students with an IEP are counted.*

Virtual Students that are 20 or older on September 20th will receive an FTE based on the number of credits divided by 6.

Note: Kindergartners were counted as 0.5 FTE through the 2016-2017 school year.

However, per [KSA 72-5132,](http://www.ksrevisor.org/statutes/chapters/ch72/072_051_0039.html) starting in the 2017-2018 school year are counted as

1.0 FTE based on 360 minutes or on an IEP.

## **February 20 Count Day**

In the 2005-2006 school year, [KSA 72-5139](http://www.ksrevisor.org/statutes/chapters/ch72/072_051_0039.html) allowed a February 20 count for children of military families not enrolled on September 20th. To qualify, the district must have at least 25 FTE or 1% of adjusted enrollment. The February 20 count is added to the September 20 count.

# Weighted (Adjusted) FTE Enrollment

Full-time equivalency enrollment (FTE) on September 20, and February 20 if eligible, for grades Kindergarten through 12, plus 3- and 4-year-old preschool special education and Preschool- Aged At-Risk (4-years old) students, and an additional weighting for the following situations (see [Enrollment Handbook](https://www.ksde.org/Portals/0/Auditing/Enrollment%20Handbook%20FY21%20-%209.18.2020.pdf?ver=2020-09-18-102643-540) for more details):

Note: All weighted FTE’s are rounded to the nearest tenth (1 decimal).

* Transportation: per [KSA 72-5148,](http://www.ksrevisor.org/statutes/chapters/ch72/072_051_0048.html) only students transported by the district that live more than 2.5 miles from their attendance center for the current year are to be included in the calculation as Transportation FTE.
	+ Density of District **=** Transportation FTE **÷** Square Miles of district
		- Use the Density Table to find districts per Capita Allowance.
	+ BASE Change **=** [BASE](#_bookmark5) **÷** $4,165 (2018-2019 BASE)
	+ Transportation State Aid (current year) **= [(**Per Capita Allowance **x** Transportation FTE**) x** 1.00 (constant)**] x** BASE Change
		- Transportation State Aid (current year) is capped at 110% of prior year’s transportation costs, but cannot be less than 2016-2017 Transportation State Aid.
	+ Transportation Weighted FTE **=** Transportation State Aid (current year) **÷** [BASE](#_bookmark5)
* Low or High Enrollment: Districts with 1,622 or less (low), or greater than 1,622 (high) [FTE enrollment used for funding current year](#_bookmark6) + current year’s Preschool-Aged At-Risk (4- years old) are given weighting factors, rounded to the nearest ten thousandth, as follows (this enrollment is represented as “FE” in the calculations below):
	+ *0-99.9 FE:* 1.014331 **=** Weighting Factor for districts with FE between 0 & 99.9.

o *100-299.9 FE:* **{[**7,337**-** 9.655 **(**FE **–** 100**)] ÷** 3,642.4**} –** 1 **=** Weighting Factor for

districts with FE between 100 & 299.9

o *300-1,621.9 FE:* **{[**5,406 **–** 1.2375 **(**FE **–** 300**)] ÷** 3,642.4**} –** 1 **=** Weighting Factor for

districts with FE between 300 & 1,621.9

* + *1,622 + FE:* 0.03504 **=** Weighting Factor for districts with FE of 1,622 or more Low or High Enrollment Weighted FTE **=** Weighting Factor **x** FE
* Declining Enrollment: Per [KSA 72-5160,](http://www.ksrevisor.org/statutes/chapters/ch72/072_051_0060.html) districts declining in enrollment could go before the State Board of Tax Appeals to request authority to levy additional taxes (not to exceed 5% of their general fund).

*Applicable 2005-2006 through 2017-2018 school years per* [*KSA 72-6451.*](http://www.ksrevisor.org/statutes/chapters/ch72/072_064_0051.html)

* + Declining Enrollment Weighted FTE **=** Amount of Taxes Levied **÷** [BASE](#_bookmark5)
* At-Risk: Students who qualify for Free Lunches (At-Risk) **x** 0.484
* High Density At-Risk: The weighting is calculated at the district level and the building level (sum of each buildings weighting) and the higher of the two is used for the districts weighted FTE.
	+ Free Lunch Percentage (rounded to the nearest hundredth) **=** Students who qualify for Free Lunches (At-Risk) **÷** Headcount Enrollment excluding virtual & non-funded pre-school students
		- If Free Lunch Percent is > 35%, but < 50%, then weighting is calculated as follows:
			* **[**Students who qualify for Free Lunches (At-Risk) **x (**Free Lunch Percentage **–** 35%**) x** 70% **=** High Density At-Risk Weighted FTE
		- If Free Lunch Percent is > 50%, then weighting is calculated as follows:
			* Students who qualify for Free Lunches (At-Risk) **x** 10.5% **=** High Density At-Risk Weighted FTE
* Non-Proficient At-Risk: Non-Proficient Headcount **÷** 0.0465
	+ Non-Proficient Headcount is determined by the assessed students that scored below proficient for either math or reading and self-paid or reduced-priced lunch status (excludes free lunch status students) at the time the assessment was given for the prior school year regardless of the students’ enrollment status on 9/20 of the current school year).
	+ Applicable 2007-2008 through 2013-2014.
* Bilingual: The weighting is calculated by contact hours and headcount and the higher of the two is used for the districts weighted FTE. Students must be eligible to be enrolled for bilingual services and services must be given by a qualified instructor.
	+ Bilingual Weighted FTE (contact hours) **= [(**Bilingual student to teacher Contact Minutes per day **÷** 60**) ÷** 6**] x** 0.395
	+ Bilingual Weighted FTE (headcount) **=** bilingual headcount **x** 0.185
* Career & Technical Education (CTE): To qualify, students must be enrolled in an approved CTE Program.
	+ CTE Weighted FTE = **[(**CTE minutes per day **÷** 60**) ÷** 6**] x** 0.5
* School Facilities (new facilities): districts are eligible for this weighting on the first two years of a facility if they have a 25% LOB and documentation the facility was paid for from bonds authorized before 7-1-2015. USD 207 & 475 are also eligible to use this weighting if the facility was built primarily with federal funds on military installations.

FTE Enrollment at facility (current year) **x** 25% **=** School Facilities Weighted FTE

* Ancillary Facilities: districts are only eligible if they levied a tax under [KSA 72-5158](http://www.ksrevisor.org/statutes/chapters/ch72/072_051_0058.html) and remitted proceeds from such tax to the state treasurer.
	+ Ancillary Facilities Weighted FTE **=** Amount produced by tax levy in year two as certified by the State Board of Tax Appeals **÷** [BASE](#_bookmark5)
* Cost of Living: per [KSA 72-5159,](http://www.ksrevisor.org/statutes/chapters/ch72/072_051_0059.html) districts are only eligible if their average appraised value of single family residences is 25% more than the statewide average appraised value of single family residences for the calendar year preceding the current school year (i.e. 2020-2021 School Year uses the appraised value of single-family residences for January through December 2020).

Cost of Living Weighted FTE is calculated as follows:

* + **(**State Foundation Aid for the current year (not including Cost of Living State Aid) **x**

the lesser of A or B below**) ÷** current year [BASE:](#_bookmark5)

A. 0.05

B. **{[**Average appraised value of single-family residences in district **- (**average appraised value of since family residences in state **x** 1.25**)] ÷** (average appraised value of since family residences in state **x** 1.25**)} x** 0.095

* Special Education: [current year Special Education State Aid](#_bookmark17) **÷**[BASE](#_bookmark5)

# State Foundation (General State) Aid

State Foundation Aid paid to the districts during the school year. Prior to the 2014-2015 school year, some districts did not qualify for this aid if their local revenue matched or exceeded their legal maximum budget. General state aid money is to be placed in the general fund.

Beginning with the 2014-2015 school year per [KSA 75-5142,](http://www.ksrevisor.org/statutes/chapters/ch75/075_051_0042.html) counties are to send in the 20 mills (ad valorem) generated for the General Fund to the State Treasurer in order to be redistributed as general state aid.

Note: In 2017-2018, Senate Bill 25 referred to General State Aid as State Foundation Aid.

## **Special Education**

Special education state aid paid to the districts during the school year. Per [KSA 72-3422,](http://www.ksrevisor.org/statutes/chapters/ch72/072_034_0022.html) all special education state aid is to be distributed among school districts that participate in a Special Education Cooperative or Interlocal and deposited in the general fund of the school district.

## [**ARRA**](#_bookmark9) **Stabilization & Ed Job Funds**

These funds helped stabilize state and local governments’ budgets in order to minimize and avoid reductions in education and other essential public services. The State of Kansas used the following amounts to cover the general fund in the following school years:

2009-2010: ~$138,700,000 in [SFSF](#_bookmark10) program funds 2010-2011: ~$52,757,000 in [SFSF](#_bookmark10) program funds

~$92,378,000 in Ed Job funds

2011-2012: ~$1,365,000 in Ed Job funds

## **General Fund Aid Total**

[State Foundation Aid](#_bookmark16) **+** [Special Education State Aid](#_bookmark17) **+** [ARRA stabilization & Ed Job Funds](#_bookmark18) (if applicable)

## **General Fund Budget**

[(Adjusted FTE Enrollment](#_bookmark7) **x** [BASE](#_bookmark21)) **+** [Virtual State Aid](#_bookmark8)

## BASE by the Year

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| --- | --- | --- | --- |
| 2020-2021: $4,569 | 2015-2016: $3,852 | 2010-2011: $3,937 | 2005-2006: $4,257 |
| 2019-2020: $4,436 | 2014-2015: $3,852 | 2009-2010: $4,012 | 2004-2005: $3,863 |
| 2018-2019: $4,165 | 2013-2014: $3,838 | 2008-2009: $4,400 | 2003-2004: $3,863 |
| 2017-2018: $4,006 | 2012-2013: $3,838 | 2007-2008: $4,374 |  |
| 2016-2017: $3,852 | 2011-2012: $3,780 | 2006-2007: $4,316 |  |

## **% of Total Aid to General Fund Budget**

[General Fund Aid Total](#_bookmark19) **÷** [General Fund Budget](#_bookmark20)

# Supplemental General State Aid

Supplemental General State Aid paid to the districts during the school year. Some districts do not qualify for this aid as it is based on an equalization principle, which is designed to treat each school district as if its assessed valuation per pupil (AVPP) were equal to that of a district at the 81.2 percentile of AVPP. Under this formula, districts having AVPP above the 81.2 percentile receive no Supplemental General State Aid. Supplemental General State Aid money is to be deposited in the Supplemental General fund (.

During the 2014-2015 school year, LOB state aid was computed based on House Substitute for Senate Bill 7 (House Sub SB7) as ranked by quintiles and pro-rated accordingly.

## [**ARRA**](#_bookmark9) **Stabilization (LOB)**

As a result of the Governor balancing the 2009‐2010 budget, approximately $86,000,000 of the 2010‐2011 [SFSF](#_bookmark10) [ARRA](#_bookmark9) money was used in the 2009-2010 school year to help pay school districts’ February 1st, 2010 Supplemental General State Aid payments.

## **Supplemental General Fund Budget**

Per [KSA 72-5144,](http://www.ksrevisor.org/statutes/chapters/ch72/072_051_0044.html) the BASE for the Supplemental General Fund Budget (LOB) is determined as follows:

[([Adjusted (FTE) Enrollment](#_bookmark7) **-** [Special Education Weighted FTE](#_bookmark15)) **x** [LOB BASE](#_bookmark10)] **+** Higher of 2008-2009 Special Education State Aid *OR* [Current Year’s Special Education State Aid](#_bookmark17)

Note: Schools may adopt a budget less than the amount authorized.

## **% of Supplemental General State Aid to Supplemental General Budget**

[Supplemental General State Aid](#_bookmark23) **÷** [Supplemental General Fund Budget](#_bookmark25)



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| For more information, contact: |  |
| School Finance (785) 296-3872 | Kansas State Department of Education 900 S.W. Jackson Street, Suite 356Topeka, Kansas 66612-1212[www.ksde.org](http://www.ksde.org/) |