Kansas leads the world in the success of each student.
MISSION
To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student’s gifts and talents.

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

MOTTO
Kansans Can

SUCCESS DEFINED
A successful Kansas high school graduate has the
• Academic preparation,
• Cognitive preparation,
• Technical skills,
• Employability skills and
• Civic engagement
to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

OUTCOMES
• Social-emotional growth measured locally
• Kindergarten readiness
• Individual Plan of Study focused on career interest
• High school graduation
• Postsecondary success

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### Revision History

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<tr>
<th>Date</th>
<th>Reason of Change</th>
<th>Edited By</th>
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### Related Documents

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Document Location</th>
<th>Comments</th>
</tr>
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<tbody>
<tr>
<td>Enrollment Handbook</td>
<td>Fiscal Auditing → Enrollment Handbook</td>
<td>For information on how FTE enrollment is counted.</td>
</tr>
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State Foundation Aid & Supplemental General State Aid

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State Foundation Aid & Supplemental General State Aid

Introduction

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.
<table>
<thead>
<tr>
<th>Term</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>BASE</td>
<td>Base State Aid per Pupil (BSAPP, through 2016-17), or Base Aid for Student Excellence (BASE, 2017-18 to present).</td>
</tr>
<tr>
<td>FTE Enrollment used for Funding current year</td>
<td>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.</td>
</tr>
<tr>
<td>Adjusted (FTE) Enrollment</td>
<td>Per KSA 72-5132(a), the enrollment of a school district (FTE Enrollment used for funding current year) adjusted by adding the weightings, if any.</td>
</tr>
<tr>
<td>Virtual State Aid</td>
<td>Funded per KSA 72-3715:</td>
</tr>
<tr>
<td></td>
<td>• Students 19 years &amp; under on September 20th:</td>
</tr>
<tr>
<td></td>
<td>o Full-Time (360 + Minutes Enrolled): $5,000</td>
</tr>
<tr>
<td></td>
<td>o Part-Time (less than 360 minutes enrolled): $1,700</td>
</tr>
<tr>
<td></td>
<td>• Students 20 years &amp; older on September 20th: $709 per credit (maximum of 6 credits per student).</td>
</tr>
<tr>
<td>ARRA</td>
<td>American Recovery and Reinvestment Act of 2009</td>
</tr>
<tr>
<td>SFSF</td>
<td>State Fiscal Stabilization Fund (part of ARRA)</td>
</tr>
</tbody>
</table>
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).
  - 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 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, 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 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 for more details):

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

- **Transportation:** per [KSA 72-5148](#), 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 ÷ $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

- **Low or High Enrollment:** Districts with 1,622 or less (low), or greater than 1,622 (high) FTE enrollment used for funding current year + 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.
  - **100-299.9 FE:** \{[(7,337 - 9.655 (FE - 100))] ÷ 3,642.4\} - 1 = Weighting Factor for districts with FE between 100 & 299.9
  - **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, 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.*
  - Declining Enrollment Weighted FTE = \( \frac{\text{Amount of Taxes Levied}}{\text{BASE}} \)

• **At-Risk:** Students who qualify for Free Lunches (At-Risk) \( \times 0.484 \)

• **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) \( \div \) Headcount Enrollment excluding virtual & non-funded pre-school students
    - If Free Lunch Percent is \( \geq 35\% \), but \( < 50\% \), then weighting is calculated as follows:
      - \( \left[ \text{Students who qualify for Free Lunches (At-Risk)} \times (\text{Free Lunch Percentage} - 35\%) \right] \times 70\% = \text{High Density At-Risk Weighted FTE} \)
    - If Free Lunch Percent is \( > 50\% \), then weighting is calculated as follows:
      - \( \text{Students who qualify for Free Lunches (At-Risk)} \times 10.5\% = \text{High Density At-Risk Weighted FTE} \)

• **Non-Proficient At-Risk:** Non-Proficient Headcount \( \div 0.0465 \)
  - 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).

• **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) = \( \frac{\left( \text{Bilingual student to teacher Contact Minutes per day} \div 60 \right) \div 6}{6} \times 0.395 \)
  - Bilingual Weighted FTE (headcount) = bilingual headcount \( \times 0.185 \)

• **Career & Technical Education (CTE):** To qualify, students must be enrolled in an approved CTE Program.
  - CTE Weighted FTE = \( \frac{\left( \text{CTE minutes per day} \div 60 \right) \div 6}{6} \times 0.5 \)
• **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) × 25% = School Facilities Weighted FTE

• **Ancillary Facilities:** districts are only eligible if they levied a tax under KSA 72-5158 and remitted proceeds from such tax to the state treasurer.
  o Ancillary Facilities Weighted FTE = Amount produced by tax levy in year two as certified by the State Board of Tax Appeals ÷ BASE

• **Cost of Living:** per KSA 72-5159, 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:
  o (State Foundation Aid for the current year (not including Cost of Living State Aid) × the lesser of A or B below) ÷ current year BASE:
    A. 0.05
    B. \( \frac{\{[\text{Average appraised value of single-family residences in district} - (\text{average appraised value of single-family residences in state} \times 1.25)]}{\text{average appraised value of single-family residences in state}} \times 1.25} \) × 0.095

• **Special Education:** current year Special Education State Aid ÷ BASE
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, 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, 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 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 program funds
- 2010-2011: ~$52,757,000 in SFSF 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 + Special Education State Aid + ARRA stabilization & Ed Job Funds (if applicable)
General Fund Budget

(Adjusted FTE Enrollment × BASE) + Virtual State Aid

BASE by the Year

<table>
<thead>
<tr>
<th>Year</th>
<th>BASE</th>
<th>Year</th>
<th>BASE</th>
<th>Year</th>
<th>BASE</th>
<th>Year</th>
<th>BASE</th>
</tr>
</thead>
</table>

% of Total Aid to General Fund Budget

General Fund Aid Total ÷ General Fund Budget

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 (1).

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 Stabilization (LOB)

As a result of the Governor balancing the 2009-2010 budget, approximately $86,000,000 of the 2010-2011 SFSF ARRA 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, the BASE for the Supplemental General Fund Budget (LOB) is determined as follows:

\[
\text{Adjusted (FTE) Enrollment} - \text{Special Education Weighted FTE} \times \text{LOB BASE} + \text{Higher of 2008-2009 Special Education State Aid OR Current Year’s Special Education State Aid}
\]

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

% of Supplemental General State Aid to Supplemental General Budget

\[
\frac{\text{Supplemental General State Aid}}{\text{Supplemental General Fund Budget}}
\]
For more information, contact:

School Finance
(785) 296-3872

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