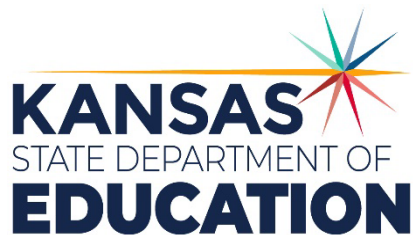


State Foundation Aid & Supplemental General State Aid



Kansas leads the world in the success of each student.



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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
- Kindergarten readiness
- Individual Plan of Study
- Civic engagement
- Academically prepared for postsecondary
- High school graduation
- Postsecondary success



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

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Kansas leads the world in the success of each student.

Jan. 25, 2025

Revision History

Date	Reason of Change	Edited By

Related Documents

Document Title	Comments
2024-2025 Enrollment Handbook	For information on how FTE enrollment is counted.
BASE (Base Aid for Student Excellence) by Year	List the BASE State Aid by year used to calculate State Foundation Aid & Supplemental General (LOB) State Aid.

State Foundation Aid & Supplemental General State Aid

Table of Contents

Revision History	3
Related Documents	3
Table of Contents	4
Introduction	5
Glossary	6
FTE Enrollment	7
February 20 Count Day	8
Weighted (Adjusted) FTE Enrollment	9
State Foundation (General State) Aid	12
Special Education	12
ARRA Stabilization & Ed Job Funds	12
General Fund Aid Total.....	12
General Fund Budget	13
% of Total Aid to General Fund Budget.....	13
Supplemental General State Aid	13
ARRA Stabilization (LOB)	13
Supplemental General Fund Budget.....	14
% of Supplemental General State Aid to Supplemental General Budget	14

State Foundation Aid & Supplemental General State Aid

Introduction

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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

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	<p>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.</p> <p><i>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.</i></p>
Adjusted (FTE) Enrollment	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.
Virtual State Aid	<p>Funded per KSA 72-3715:</p> <ul style="list-style-type: none"> • Students 19 years & under on September 20th: <ul style="list-style-type: none"> ◦ 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). • Virtual Dropouts 19 years & under on September 20th. \$709 per credit (maximum of 6 credits per student).
ARRA	American Recovery and Reinvestment Act of 2009
SFSF	State Fiscal Stabilization Fund (part of ARRA)

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).

Note: Students enrolled in the Kansas Academy of Math & Science (KAMS) at Fort Hays State University are excluded from the FTE.

- 3- and 4-year-old preschoolers (with IEP) and Preschool-Aged At-Risk will count as 0.5 FTE.

Note: Beginning in 2021-2022, funding was provided for Preschool-Aged At-Risk (3-years old). For 2020-2021 and prior, enrollment excludes Preschool-Aged At-Risk (3-years old) and only includes Preschool-Aged At-Risk (4-years old).

- 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: Kindergartners are counted as 0.5 FTE through the 2016-2017 school year. However, per [KSA 72-5132](#), starting in 2017-2018 are counted as 1.0 FTE based on 360 minutes or IEP status.

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 one of the following on September 20 will receive an FTE based on the number of credits earned divided by 6:
 - 20 and older
 - Dropout that is 19 and younger (starting in 2022-2023 school year)

Note: Virtual Full-Time and Part-Time FTE is only counted on September 20; Virtual Credits are collected in June on the Local Effort form. Credits are divided by 6 to calculate FTE.

February 20 Count Day

Per [K.S.A. 72-5139](#), school districts are eligible for a second enrollment count on February 20 if the FTE of military students enrolled on 2/20 is:

- 25.0 FTE or more than the total 9/20 FTE of the current school year.
- *OR*
- at least 1% more than the total 9/20 FTE of the current school year.

This provision was not applicable during Block Grant years (2015-2016 & 2016-2017).

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 FTEs 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 = $\text{Transportation FTE} \div \text{Square Miles of district}$
 - Use the Density Table to find districts per Capita Allowance.
 - BASE Change = $\text{BASE} \div \$4,165$ (2018-2019 BASE)
 - Transportation State Aid (current year) = $[(\text{Per Capita Allowance} \times \text{Transportation FTE}) \times 1.00 \text{ (constant)}] \times \text{BASE Change}$
 - Transportation State Aid (current year) is capped at 110% of prior year's transportation costs
 - Transportation Weighted FTE = $\text{Transportation State Aid (current year)} \div \text{BASE}$
- **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:** $\{[7,337 - 9.655 (FE - 100)] \div 3,642.4\} - 1$ = Weighting Factor for districts with FE between 100 & 299.9
 - **300-1,621.9 FE:** $\{[5,406 - 1.2375 (FE - 300)] \div 3,642.4\} - 1$ = 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 \times FE

Note: Beginning 2023-2024, districts that accepted students from closed schools are guaranteed the higher of their prior year low enrollment factor for three years, if higher than current year enrollment factor.

- **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 = Amount of Taxes Levied ÷ [BASE](#)
- **At-Risk:** Students who qualify for Free Lunches (At-Risk) × 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) × (Free Lunch Percentage – 35%) × 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) × 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] × 0.395
 - Bilingual Weighted FTE (headcount) = bilingual headcount × 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] × 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) \times 25% = School Facilities Weighted FTE

**Note: School Facilities was phased out and no longer applicable for 2021-2022 school year and forward.*

- **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.
 - Ancillary Facilities Weighted FTE = Amount produced by tax levy in year two as certified by the State Board of Tax Appeals \div [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. 2022-2023 School Year uses the appraised value of single-family residences for January through December 2022).

Cost of Living Weighted FTE is calculated as follows:

- (State Foundation Aid for the current year (not including Cost of Living State Aid) \times the lesser of A or B below) \div current year [BASE](#):
 - A. 0.05
 - B. $\{[(\text{Average appraised value of single-family residences in district} - (\text{average appraised value of single family residences in state} \times 1.25))] \div (\text{average appraised value of single family residences in state} \times 1.25)\} \times 0.095$

- **Special Education:** current year Special Education State Aid \div [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 [SFSE](#) program funds

2010-2011: ~\$52,757,000 in [SFSE](#) 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

$(\text{Adjusted FTE Enrollment} \times \text{BASE}) + \text{Virtual State Aid}$

% of Total Aid to General Fund Budget

$\frac{\text{General Fund Aid Total}}{\text{General Fund Budget}}$

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 (.

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:

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