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## **for Kansas Unified School Districts**



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Kansas State Department of Education|900 SW Jackson, Ste. 356 | Topeka KS 66612 | [www.ksde.org](http://www.ksde.org)



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**General State Aid**

**for Kansas Unified School Districts**

## **General and Supplemental General Funds**

This publication has been prepared by the School Finance Team of the Kansas State Department of Education to provide selected data related to the General and Supplemental General state school aid program for each of the unified school districts in Kansas. You may download the report in Excel format and sort as desired.

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

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Deputy Commissioner Director

Kansas State Department of Education School Finance

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Column Heading Definitions

General State Aid for Kansas USD’s

FTE Enrollment

Full-time equivalent enrollment (FTE) on September 20th for grades kindergarten through 12, plus three and four-year old preschool special education. Beginning with the 2005-06 school year, KSA 72-6407 includes a February 20th count for children of military families not enrolled on September 20. To qualify, the school district must have at least 25 FTE or 1% of adjusted enrollment. The February 20 count is added to the Sept. 20 count.

Weighted FTE Enrollment

Full-time equivalency enrollment (FTE) on September 20th (and February 20th if eligible) for grades kindergarten through 12, plus three and four-year old preschool special education, plus an additional weighting for the following situations:

1. students transported by the district and living over 2.5 miles from school
2. districts with less than 1,622 FTE enrollment (low enrollment)
3. districts with 1,622 or more FTE enrollment (high enrollment)
4. students who qualify for free lunches (at-risk)
5. students enrolled in an approved bilingual program
6. students enrolled in an approved vocational education program
7. students attending school in a new facility being used for the first or second year
8. special education state aid
9. ancillary facilities (only USD’s 229, 230, 232, and 233)
10. declining enrollment (only USD’s 489 and 512)
11. cost of living (only USD’s 229, 232, 233, 497, and 512)
12. high density at risk
13. non-proficient at risk
14. students enrolled in an approved virtual school
15. students enrolled at Fort Hays State Math and Science Academy

Any pupil who is not regularly enrolled full time shall be counted as that proportion of one pupil (to the nearest one-tenth) that his/her regular enrollment relates to full-time regular enrollment. A pupil enrolled in three and four-year old preschool special education or kindergarten shall be counted as 0.5 FTE.

General State Aid

General state aid paid to the districts during the school year. Some districts do not qualify for this aid if their local revenue matches or exceeds their legal maximum budget. General state aid money is to be placed in the general fund.

Special Education

Special education state aid paid to the districts during the school year. Statute requires all special education state aid to be distributed among school districts that participate in a special education cooperative or interlocal and is deposited in the general fund of the school district.

ARRA Stabilization/Ed Jobs (GF)

The State of Kansas used approximately $138,700,000 in SFSF program funds, covering the 2009-10 fiscal year in the general fund. In addition, approximately $52,757,000 in SFSF program funds and approximately $92,378,000 in Ed Jobs funds were used to cover the 2010-11 fiscal year in general fund, and approximately $1,365,000 in Ed Jobs funds were used to cover the 2011-12 fiscal year in general fund. These funds will help stabilize state and local government budgets in order to minimize and avoid reductions in education and other essential public services.

Column Heading Definitions: General State Aid… continued

General Fund Aid Total

This is the sum of the general state aid, special education state aid, ARRA stabilization (if applicable), and Ed Jobs fund (if applicable).

General Fund Budget

Total Weighted FTE multiplied by the Base State Aid Per Pupil (BSAPP).

2013-14 - $3,838

2012-13 - $3,838 2007-08 - $4,374

2011-12 - $3,780 2006-07 - $4,316

2010-11 - $3.937 2005-06 - $4,257

2009-10 - $4,012 2004-05 - $3,863

2008-09 - $4,400 2003-04 - $3,863

% Of Total Aid To General Fund Budget

This is the General Fund Aid Total / General Fund Budget.

Supplemental General State Aid

Supplemental general state paid to the districts during the school year. Some districts do not qualify for this aid. 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.

ARRA Stabilization (LOB)

As a result of the Governor balancing the 2009‐10 budget, approximately $86,000,000 of the 2010‐11 SFSF ARRA money was used in 2009-10 to help pay school districts’ February 1, 2010, supplemental general state aid payments.

Supplemental General Fund Budget

Per KSA 72-6433d, the base for the supplemental general fund budget is determined by taking the total weighted FTE, minus the special education FTE, times $4,433 BSAPP, plus the higher of 2008-09 special education state aid or current year special education state aid. Schools may adopt a budget less than the amount authorized.

% of Supplemental General State Aid to Supp. General Budget

Supplemental General State Aid / Supplemental General Fund Budget.