



April 2, 2020

STATE OF KANSAS AID FOR K-12 EDUCATION

This memorandum summarizes aid categories and amounts for K-12 education for fiscal year (FY) 2019, FY 2020, and FY 2021, enacted in 2020 SB 66. School districts receive a variety of types of aid from the State, including State Foundation Aid, Supplemental State Aid, Special Education State Aid, and several other aid programs. In addition, the Kansas State Department of Education (KSDE) provides aid through the Kansas Children’s Cabinet, which provides grants to school districts and other local education agencies for programs in early childhood education and development. These sources of aid are all funded by state-controlled funds, such as the State General Fund (SGF), the Children’s Initiatives Fund (CIF), and the statewide 20-mill property tax levy.

KSDE also distributes federal funding to school districts and other local education agencies for special education, school food assistance, and Elementary and Secondary Education Act programs such as Title I funding. These federal fund amounts do not include any moneys that are provided directly to school districts by the federal government.

The following table shows total state aid and federal aid to school districts for FY 2019, FY 2020, and FY 2021. Brief descriptions of major categories of state aid can be found on the following page. For greater detail on aid to school districts, please see Attachment A.

AID FOR K-12 EDUCATION, FY 2019-FY 2021						
(Dollars in Millions)						
Type of Aid	FY 2019 Actual		FY 2020 Approved		FY 2021 Approved	
	SGF	All Funds	SGF	All Funds	SGF	All Funds
State Foundation Aid:						
SGF	\$ 2,109.7	\$ 2,109.7	\$ 2,282.1	\$ 2,282.1	\$ 2,363.8	\$ 2,362.8
20 Mills	--	677.5	--	710.7	--	733.0
SDFP	--	58.3	--	56.0	--	52.0
MPEF	--	9.2	--	11.7	--	8.2
State Highway Fund	--	45.0	--	--	--	--
Subtotal–SFA	2,109.7	2,899.6	2,282.1	3,060.6	2,362.8	3,156.0
Other State K-12 Aid	1,366.3	1,627.6	1,684.4	1,948.5	1,722.4	1,990.6
Children’s Cabinet	--	19.5	--	19.6	--	19.5
Federal Aid	--	454.1	--	454.2	--	453.1
Totals	\$ 3,475.9	\$ 5,000.8	\$ 3,966.6	\$ 5,482.9	\$ 4,085.2	\$ 5,619.2

Note: Totals may not add due to rounding.

Descriptions of Aid Programs

Attachment A lists all state and federal aid provided to school districts (aid to local units of government) and nongovernmental education agencies or individuals (other assistance). Federal aid is defined to include only those funds that flow through KSDE and to exclude funds that are provided directly to school districts or funds that flow through other state agencies. The table in Attachment A includes the following line items:

- **State Aid**, the total amount of aid to local units of government and other assistance provided by the State of Kansas using state moneys, such as SGF, CIF, the 20-mill property tax levy, and other state-controlled funds. In this table, the total is the sum of the subtotals for K-12 State Aid and Kansas Children's Cabinet aid;
- **K-12 State Aid**, the subtotal amount of state aid to local units of government and other assistance that goes directly into the K-12 education system. This includes the following:
 - **State Foundation Aid (SFA)**, state aid to school districts as determined by the Base Aid for Student Excellence and the weighted enrollment of the school district. SFA comprises:
 - SGF appropriations;
 - The statewide 20-mill property tax levy;
 - The School District Finance Fund (SDFF), which is funded by optional local property taxes;
 - The Mineral Production Education Fund (MPEF); and
 - A transfer from the State Highway Fund (FY 2019 only);
 - **Supplemental State Aid**, state equalization aid to school districts for Local Option Budgets (LOB). The LOB is equalized to the 81.2 percentile of assessed valuation per pupil (AVPP);
 - **Special Education State Aid**, state aid for costs associated with special education;
 - **Capital Outlay State Aid**, state equalization aid for local capital outlay property tax levies. School districts are ranked from highest to lowest in AVPP. The school district at the median of AVPP receives 25.0 percent state aid. State aid decreases by 1.0 percent for each \$1,000 in AVPP above the median and state aid increases by 1.0 percent for each \$1,000 in AVPP below the median. Capital Outlay State Aid is a demand transfer from the SGF and is considered a SGF expenditure;
 - **Capital Improvement State Aid (Bond and Interest State Aid)**, state equalization aid for payments on general obligation bonds incurred by school districts for capital projects, such as the construction of a new school building. Capital Improvement State Aid is a special revenue fund expenditure funded by a revenue transfer from the SGF. Therefore, it is not a SGF expenditure, but it is a SGF obligation;

- **Kansas Public Employees Retirement System (KPERS) Employer Contributions**, employer contributions to KPERS paid directly by the State. These include contributions for public school employees, including teachers, and employees of community colleges, technical colleges, and interlocals; and
- **Various Smaller Aid Programs** include parent education, the Mental Health Intervention Team pilot program, professional development for teachers, the Mentor Teacher program, Driver Education Program Aid, and other forms of state aid to school districts;
- **Kansas Children's Cabinet**, the subtotal amount of state aid to local units of government and other assistance provided by the Kansas Children's Cabinet; and
- **Federal Aid**, the total amount of federal aid distributed to school districts through KSDE, including special education, school food assistance, and a variety of other grants.

Attachment A
State of Kansas Aid for K-12 Education
(2020 SB 66 Approved)

	FY 2019 Actual		FY 2020 SB 66 Approved		FY 2021 SB 66 Approved	
	SGF	All Funds	SGF	All Funds	SGF	All Funds
State Aid						
<u>K-12 State Aid</u>						
State Foundation Aid						
State General Fund	\$ 2,109,651,451	\$ 2,109,651,451	\$ 2,282,148,871	\$ 2,282,148,871	\$ 2,362,835,777	\$ 2,362,835,777
20 Mills	-	677,464,910	-	710,718,389	-	732,980,564
School District Finance Fund	-	58,279,277	-	56,000,000	-	52,000,000
Mineral Production Education Fund	-	9,233,202	-	11,687,000	-	8,203,000
State Highway Fund	-	45,000,000	-	-	-	-
<i>Subtotal--State Foundation Aid</i>	<i>\$ 2,109,651,451</i>	<i>\$ 2,899,628,840</i>	<i>\$ 2,282,148,871</i>	<i>\$ 3,060,554,260</i>	<i>\$ 2,362,835,777</i>	<i>\$ 3,156,019,341</i>
Supplemental (LOB) State Aid	\$ 494,300,000	\$ 494,300,000	\$ 503,300,000	\$ 503,300,000	\$ 513,400,000	\$ 513,400,000
Special Education State Aid	490,366,856	490,366,856	497,894,780	497,894,780	505,380,818	505,380,818
Capital Outlay State Aid*	64,961,024	64,961,024	73,200,000	73,200,000	75,800,000	75,800,000
Capital Improvement State Aid**	-	202,100,232	-	208,000,000	-	213,000,000
KPERS-USDs	260,116,315	260,116,315	516,387,150	516,387,150	530,769,587	530,769,587
KPERS-Non-USDs	30,472,228	70,556,228	38,522,026	80,154,909	40,747,365	82,387,388
KPERS Layering Payment (FY17)	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
KPERS Layering Payment (FY19)	-	-	19,400,000	19,400,000	19,400,000	19,400,000
Mental Health Pilot Program	7,130,676	7,130,676	8,749,726	8,749,726	12,673,886	12,673,886
Parents as Teachers	-	8,162,592	-	8,512,678	-	8,437,635
Juvenile Detention Grants	3,975,243	3,975,243	5,060,528	5,060,528	5,060,528	5,060,528
School Safety and Security Grants	33,746	5,033,746	5,000,000	5,000,000	5,000,000	5,000,000
Pre-K Pilot Program	-	4,078,583	-	4,200,000	-	4,200,000
School Food Assistance	2,510,486	2,510,486	2,510,486	2,510,486	2,510,486	2,510,486
Evidence-Based Reading Programs	-	-	1,200,000	1,200,000	-	-
Professional Development Programs	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Driver Education Program Aid	-	1,672,132	-	1,607,000	-	832,000
Mentor Teacher Program	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Technical Education Transportation	650,000	650,000	1,851,844	1,851,844	1,042,882	1,042,882
Teach for America	270,000	270,000	261,000	261,000	-	-
Teacher Excellence Grants/Scholarships	244,125	244,125	360,693	360,693	360,693	360,693
Technical Education Incentive	799,520	799,520	80,000	80,000	-	-
Education SuperHighway	300,000	300,000	512,882	512,882	120,000	120,000
Juvenile Transitional Crisis Center Pilot	300,000	300,000	300,000	300,000	300,000	300,000
Deaf-Blind Program Aid	109,970	109,970	110,000	110,000	110,000	110,000
Communities in Schools	-	50,000	-	50,000	-	50,000
JAG-K Pilot Program	7,028	7,028	-	-	-	-
Governor's Scholar Program	-	-	20,000	20,000	-	-
USD Checkoff Fund & Other Aid	-	44,590	-	50,000	-	50,000
Private Gifts and Grants	-	156,107	-	-	-	-
Discretionary Grants	312,500	312,500	312,500	312,500	312,500	312,500
<i>Subtotal--Other K-12 State Aid</i>	<i>\$ 1,366,259,717</i>	<i>\$ 1,627,607,953</i>	<i>\$ 1,684,433,615</i>	<i>\$ 1,948,486,176</i>	<i>\$ 1,722,388,745</i>	<i>\$ 1,990,598,403</i>
<i>Subtotal--K-12 State Aid</i>	<i>\$ 3,475,911,168</i>	<i>\$ 4,527,236,793</i>	<i>\$ 3,966,582,486</i>	<i>\$ 5,009,040,436</i>	<i>\$ 4,085,224,522</i>	<i>\$ 5,146,617,744</i>
<u>Children's Cabinet</u>						
Early Childhood Block Grant	\$ -	\$ 17,098,426	\$ -	\$ 17,315,941	\$ -	\$ 17,219,557
Child Care Quality Initiative	-	500,000	-	500,000	-	500,000
Autism Diagnosis Program	-	50,000	-	50,000	-	50,000
Communities Aligned in Early Dev. & Ed.	-	1,000,000	-	1,000,000	-	1,000,000
Community-Based Child Abuse Prevention	-	820,894	-	720,000	-	720,000
Family & Children Investment Fund	-	10,000	-	25,000	-	25,000
<i>Subtotal--Children's Cabinet</i>	<i>\$ -</i>	<i>\$ 19,479,320</i>	<i>\$ -</i>	<i>\$ 19,610,941</i>	<i>\$ -</i>	<i>\$ 19,514,557</i>
Total--State Aid	\$ 3,475,911,168	\$ 4,546,716,113	\$ 3,966,582,486	\$ 5,028,651,377	\$ 4,085,224,522	\$ 5,166,132,301
Federal Aid						
Special Education	\$ -	\$ 106,799,121	\$ -	\$ 101,757,250	\$ -	\$ 101,757,250
School Food Assistance	-	190,412,415	-	198,119,679	-	203,312,373
ESEA Program	-	115,554,741	-	109,461,892	-	103,011,892
TANF Children's Programs	-	3,053,003	-	4,132,317	-	4,132,317
Remainder of Aid to Locals & Other Asst.	-	38,247,936	-	40,760,541	-	40,889,143
Total--Federal Aid	\$ -	\$ 454,067,216	\$ -	\$ 454,231,679	\$ -	\$ 453,102,975
GRAND TOTAL	\$ 3,475,911,168	\$ 5,000,783,329	\$ 3,966,582,486	\$ 5,482,883,056	\$ 4,085,224,522	\$ 5,619,235,276

*Capital Outlay State Aid is a demand transfer from the State General Fund.
**Capital Improvement State Aid is a revenue transfer from the State General Fund.