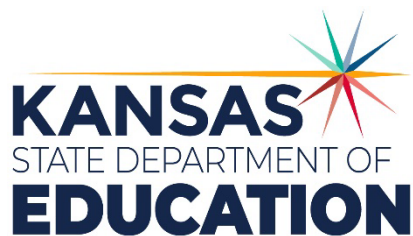


Base State Aid and Weightings History

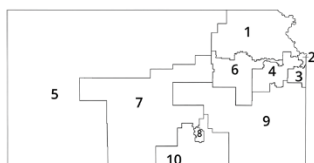
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Kansas leads the world in the success of each student.

July 1, 2025

Introduction

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This document provides a historic overview of the Base State Aid for Student Excellence (BASE) and weightings in Kansas from the 1992-1993 school year to the 2024-2025 school year.

The School District Finance and Quality Performance Act (SDFQPA) was adopted by the 1992 Legislature to replace the School District Equalization Act. The SDFQPA was based on weighted student enrollment and provided for a base amount of funding per student. Additional funding was provided to districts that had certain student or district characteristics, such as at-risk students, school districts that had declining enrollment. The SDFQPA also established the Local Option Budget (LOB) to supplement aid provided by the State. While the Legislature made amendments to the formula, it served as the primary school finance formula from school year (SY) 1992-1993 through SY 2014-2015.

The SDFQPA was repealed in 2015, and the Classroom Learning Assuring Student Success (CLASS) Act was enacted by the Legislature. The CLASS Act replaced the per-student weighted funding model of the SDFQPA with a two-year block grant. School districts could still adopt an LOB, but state equalization was included as part of the block grant. The CLASS Act served as the primary school finance formula for school years 2015-2016 and 2016-2017.

After the expiration of the CLASS Act, the Legislature enacted the current school finance formula, the Kansas School Equity and Enhancement Act (KSEEA). Similar to the SDFQPA, the KSEEA formula is based on weighted per-student funding with additional funding provided for certain student or district characteristics. The KSEEA is set to expire on July 1, 2027.

Base State Aid for Student Excellence

This history of the BASE, including the planned increases through SY 2023-2024, is outlined in the table. Beginning in SY 2023-2024, the BASE will be adjusted by the average percentage increase in the Consumer Price Index for all urban consumers (CPI-U) in the Midwest region during the three immediately preceding school years. The Kansas School Equity and Enhancement Act (KSEEA) includes a provision that if appropriations in any school year for State Foundation Aid is not sufficient to pay school districts' computed entitlements, then the State Board of Education (State Board) will reduce the BASE to the amount necessary to match State Foundation Aid entitlements of school districts with the amount of State Foundation Aid available.

Base State Aid for Excellence			Base State Aid for Excellence		
Year	General	Supp General	Year	General	Supp General
2026-2027	\$5,778	\$5,857			
2025-2026	\$5,615	\$5,692	2008-2009	\$4,400	\$4,433
2024-2025	\$5,378	\$5,452	2007-2008	\$4,374	\$4,374
2023-2024	\$5,088	\$5,158	2006-2007	\$4,316	\$4,316
2022-2023	\$4,846	\$4,912	2005-2006	\$4,257	\$4,257
2021-2022	\$4,706	\$4,706	2004-2005	\$3,863	\$3,863
2020-2021	\$4,569	\$4,608	2003-2004	\$3,863	\$3,863
2019-2020	\$4,436	\$4,558	2002-2003	\$3,863	\$3,863
2018-2019	\$4,165	\$4,490	2001-2002	\$3,870	\$3,870
2017-2018	\$4,006	\$4,490	2000-2001	\$3,820	\$3,820
2016-2017	Block Grant*		1999-2000	\$3,770	\$3,770
2015-2016	Block Grant*		1998-1999	\$3,720	\$3,720
2014-2015	\$3,852	\$4,490	1997-1998	\$3,670	\$3,670
2013-2014	\$3,838	\$4,433	1996-1997	\$3,648	\$3,648
2012-2013	\$3,838	\$4,433	1995-1996	\$3,626	\$3,626
2011-2012	\$3,780	\$4,433	1994-1995	\$3,600	\$3,600
2010-2011	\$3,937	\$4,433	1993-1994	\$3,600	\$3,600
2009-2010	\$4,012	\$4,433	1992-1993	\$3,600	\$3,600

Special Education State Aid (K.S.A. 72-5157)

The federal Individuals with Disabilities Education Act (IDEA) requires states to provide special education services to children with disabilities between the ages of 3 and 21. This includes children with developmental delays, hearing or visual impairments, emotional disturbances, or autism. IDEA requires each special education student to receive an individualized education plan (IEP) that identifies the services to be provided to the student. In Kansas, the Special Education for Exceptional Children Act (SEECA), which was enacted in 1974, generally mirrors the federal law, but it imposes several additional special education requirements on school districts. These include:

- Identifying and providing services to gifted students.
- Using interventions in the regular education classroom before referring a student to special education; and
- Providing special education services to children who reside in the district but attend a private school.

At the time of the school finance amendments made by the 2017 Legislature, state law provided for state aid in the form of reimbursement for the excess costs associated with provided special education services. The reimbursement rate was set at 92.0 percent of excess costs, but state law also provided for prorating state aid if the appropriation for Special Education State Aid does not equal 92.0 percent of excess costs. State law also provided for reimbursement of specific types of expenditures (described below). Any excess costs associated with other expenditures could not be reimbursed. The statutes and the annual budget bill required Special Education State Aid to be distributed in a specific order, as follows:

- Medicaid replacement state aid; (KSA 72-3440)
 - School districts receive this aid based on the number of Medicaid-enrolled students who receive special education services in the district on March 1;
- Catastrophic state aid; (KSA 72-3425)
 - School districts may apply for additional funding for a student whose services cost more than twice the categorical aid per FTE special education teacher from the previous year and receive reimbursement for 75.0 percent of the costs above that threshold;
- Transportation aid; (KSA 72-3422)
 - School districts are reimbursed for 80.0 percent of transportation costs for special education; and
- Special education teacher aid; (KSA 72-3422)
 - School districts receive funding based on district total special education teacher and paraprofessional FTE staffing levels. Paraprofessionals are counted as 0.4 FTE. A special education teacher at the Kansas State School for the Blind or

Kansas State School for the Deaf, if paid for by a school district, considered a special education teacher of the school district for the purpose of determining the amount of Special Education State Aid a district is to receive for special education teachers.

School districts who are part of a special education interlocal or cooperative can receive Special Education State Aid reimbursement. The Special Education State Aid amount a member district can receive is based upon their local contribution amount to the interlocal or cooperative and the amount of Special Education State Aid the interlocal or cooperative is entitled. If a member district paid 20.0 percent of the costs for the interlocal or cooperative to provide special education services, then the amount of Special Education State Aid received would equal 20.0 percent of the amount of state aid entitlement of the interlocal or cooperative. The special education and related services weighting of each school district is determined by the amount of special education payments received by the school district and divided by the BASE aid.

In 2024, the Kansas State Board of Education approved the Local Contribution Special Education State Aid distribution in accordance with K.S.A. 72-3422. This formula distributed just over \$73,000,000. The Local Contribution State Aid the district receives is calculated by taking each district's total special education expenditures and subtracting the amount of special education state and federal aid the district received. This amount is considered the local contribution of special education expenses. This local contribution amount is then divided by the state's total of local contributions to calculate what percent the district will receive of the \$73,00,299 for FY 2025. See the payment information for the [Local Contribution Special Education State Aid for 2025](#) for more details.

Year	Special Education Categorical Aid	Year	Special Education Categorical Aid
2025-2026	29,600 Est.	2008-2009	28,760
2024-2025	30,815	2007-2008	28,200
2023-2024	31,670	2006-2007	24,275
2022-2023	31,915	2005-2006	21,600
2021-2022	31,530	2004-2005	18,770
2020-2021	31,465	2003-2004	19,420
2019-2020	30,010	2002-2003	19,715
2018-2019	30,085	2001-2002	19,625
2017-2018	28,010	2000-2001	20,800
2016-2017	27,750	1999-2000	19,700
2015-2016	27,955	1998-1999	19,815
2014-2015	27,520	1997-1998	19,245
2013-2014	27,900	1996-1997	19,170
2012-2013	28,275	1995-1996	19,825
2011-2012	28,895	1994-1995	19,675
2010-2011	26,515	1993-1994	N/A
2009-2010	24,780	1992-1993	N/A

At-Risk Weighting (K.S.A. 72-5151)

The Kansas School Equity and Enhancement Act (KSEEA), as enacted in 2017- 2018, included an at-risk weighting of 0.484. For purposes of funding, an at-risk student is one who is enrolled full-time in grades 1 through 12, younger than 20 years of age, and eligible for free meals under the National School Lunch Program. Any student with an Individualized Education Plan (IEP) does not have to be enrolled full-time or be younger than 20 years of age to qualify.

As enacted in 2017-2018, the KSEEA also provided for a 10.0 percent minimum on the at-risk weighting. For any school district providing K-12 classes with fewer than 10.0 percent at-risk students, their weighting would be calculated as if the district had 10.0 percent at-risk students.

A 2018 amendment eliminated the language that provided for a 10.0 percent minimum for the at-risk student weighting in response to the Kansas Supreme Court's fifth ruling in Gannon v. State (Gannon V).

Year	At-Risk Weighting	Year	At-Risk Weighting
2025-2026	0.484	2008-2009	0.378
2024-2025	0.484	2007-2008	0.378
2023-2024	0.484	2006-2007	0.278
2022-2023	0.484	2005-2006	0.193
2021-2022	0.484	2004-2005	0.100
2020-2021	0.484	2003-2004	0.100
2019-2020	0.484	2002-2003	0.100
2018-2019	0.484	2001-2002	0.100
2017-2018	0.484	2000-2001	0.090
2016-2017	Block Grant*	1999-2000	0.090
2015-2016	Block Grant*	1998-1999	0.080
2014-2015	0.456	1997-1998	0.065
2013-2014	0.456	1996-1997	0.050
2012-2013	0.456	1995-1996	0.050
2011-2012	0.456	1994-1995	0.050
2010-2011	0.456	1993-1994	0.050
2009-2010	0.456	1992-1993	0.050

**FY 2015-2016 and 2016-2017 are Block Grant years and districts were funded the same as 2014-2015.*

High Density At-Risk Weighting

A 2006 amendment provided, beginning in 2006-07, a new weighting factor for school districts with high percentages of students receiving free meals. Those districts that had free meal percentages between:

- 40.0 percent and 49.9 percent received an additional weighting of 0.04;
- 50 percent or more free meal students received an additional weighting of 0.08.
- Districts with a density of 212.1 students per square mile and a free lunch rate of 35.1 percent and above received an additional weighting of 0.8.

The above-mentioned high-density at-risk weightings increased to .05 and .09, respectively, in 2007-08, and .06 and .10 in 2008-09 and thereafter.

A 2012 amendment provides, beginning in 2012-13:

- Districts with 50 percent or more free meal students receive an additional weighting of 0.105.
- Districts with a density of 212.1 students per square mile and a free lunch rate of 35.1 percent and above receive an additional weighting of 0.105.
- Districts with more than 35 percent free meals and less than 50 percent free meals will calculate their weighting factor by subtracting 35 percent from their own free lunch percentage and multiplying the difference by 0.7.

2017 Senate Bill 17 extends the High-Density At-Risk weighting to the building level if that amount is greater than the district amount.

2019 House Substitute for Senate Bill 16 provides that “Evidence-Based Instruction” means an education delivery system based on peer-reviewed research that consistently produces better outcomes over a five-year period than otherwise would be achieved by the same students.

Bilingual Weighting (K.S.A. 72-5150)

The Kansas School Equity and Enhancement Act (KSEEA) includes a bilingual weighting. As enacted, the weighting provides two options for calculating a school district's bilingual weighting. A district's weighting is the greater of either:

- FTE enrollment (contact hours divided by 6) in approved bilingual education programs x 0.395; or
- Headcount enrollment in approved bilingual education programs x 0.185.

No amendments have been made to the bilingual weighting since the enactment of the KSEEA.

Bilingual Weighting		
Year	FTE	Headcount
2025-2026	0.395	0.185
2024-2025	0.395	0.185
2023-2024	0.395	0.185
2022-2023	0.395	0.185
2021-2022	0.395	0.185
2020-2021	0.395	0.185
2019-2020	0.395	0.185
2018-2019	0.395	0.185
2017-2018	0.395	0.185
2016-2017	Block Grant*	
2015-2016	Block Grant*	
2014-2015	0.395	NA
2013-2014	0.395	NA
2012-2013	0.395	NA
2011-2012	0.395	NA
2010-2011	0.395	NA
2009-2010	0.395	NA

Bilingual Weighting		
Year	FTE	Headcount
2008-2009	0.395	NA
2007-2008	0.395	NA
2006-2007	0.395	NA
2005-2006	0.395	NA
2004-2005	0.395	NA
2003-2004	0.395	NA
2002-2003	0.395	NA
2001-2002	0.395	NA
2000-2001	0.395	NA
1999-2000	0.395	NA
1998-1999	0.395	NA
1997-1998	0.395	NA
1996-1997	0.395	NA
1995-1996	0.395	NA
1994-1995	0.395	NA
1993-1994	0.395	NA
1992-1993	0.395	NA

*FY 2015-2016 and 2016-2017 are Block Grant years and districts were funded the same as 2014-2015.

Career Technical Educational Weighting (K.S.A. 72-5155)

The Kansas School Equity and Enhancement Act (KSEEA), as enacted, includes a career technical education (CTE) weighting. The weighting is calculated by multiplying the Full Time Equivalency (FTE) enrollment (CTE contact hours divided by 6) in approved CTE programs by a factor of 0.5. No amendments have been made to the weighting since the enactment of the KSEEA.

Year	Career Technical Education Weighting	Year	Career Technical Education Weighting
2025-2026	0.5	2008-2009	0.5
2024-2025	0.5	2007-2008	0.5
2023-2024	0.5	2006-2007	0.5
2022-2023	0.5	2005-2006	0.5
2021-2022	0.5	2004-2005	0.5
2020-2021	0.5	2003-2004	0.5
2019-2020	0.5	2002-2003	0.5
2018-2019	0.5	2001-2002	0.5
2017-2018	0.5	2000-2001	0.5
2016-2017	Block Grant*	1999-2000	0.5
2015-2016	Block Grant*	1998-1999	0.5
2014-2015	0.5	1997-1998	0.5
2013-2014	0.5	1996-1997	0.5
2012-2013	0.5	1995-1996	0.5
2011-2012	0.5	1994-1995	0.5
2010-2011	0.5	1993-1994	0.5
2009-2010	0.5	1992-1993	0.5

*FY 2015-2016 and 2016-2017 are Block Grant years and districts were funded the same as 2014-2015.

General Fund Mill Levy (K.S.A. 72-5142)

When enacted, the School District Finance and Quality Performance Act (SDFQPA) established a statewide uniform property tax levy for K-12 schools of 32 mills in SY 1992- 1993 and 33 mills in 1993-1994. The uniform levy cannot be levied for more than two years as the *Kansas Constitution* generally provides that state property taxes can only be levied for two years at a time.

The Legislature increased the uniform levy at 35 mills for SY 1993-1994, 1994-1995, and 1996-1997. The uniform levy began to be lowered beginning in SY 1997-1998 at 33 mills and for SY 1997-1998 by lowering the rate to 27 mills and adding an exemption for the first \$20,000 of appraised valuation for residential property. The 1997 Legislature lowered the uniform levy again to 27 mills for SY 1998-1999. The 1998 Legislature then amended the uniform levy for SY 1998-1999 by lowering the rate to 20 mills. The Legislature has reauthorized the 20 mill rate every two years since. The residential property tax exemption was increased during the 2022 legislative session, the exemption was raised to \$40,000 with an annual inflation increase, however, the 2024 Legislature amended statute to increase the residential property tax to \$75,000.

From SY 1992-1993 through SY 2013-2014 the proceeds from the uniform levy were retained by school districts. These proceeds were considered part of local effort and deducted when calculating a school district's General State Aid entitlement. The 2014 Legislature required the revenue from the uniform levy to be remitted to the State Treasurer and to be deposited in the School District Finance Fund (SDFF). The funds are then distributed to school districts as part of their State Foundation Aid.

Year	General Fund Mill Levy	Year	General Fund Mill Levy
2025-2026	20.00	2008-2009	20.00
2024-2025	20.00	2007-2008	20.00
2023-2024	20.00	2006-2007	20.00
2022-2023	20.00	2005-2006	20.00
2021-2022	20.00	2004-2005	20.00
2020-2021	20.00	2003-2004	20.00
2019-2020	20.00	2002-2003	20.00
2018-2019	20.00	2001-2002	20.00
2017-2018	20.00	2000-2001	20.00
2016-2017	20.00	1999-2000	20.00
2015-2016	20.00	1998-1999	27.00
2014-2015	20.00	1997-1998	33.000
2013-2014	20.00	1996-1997	35.000
2012-2013	20.00	1995-1996	35.000
2011-2012	20.00	1994-1995	35.000
2010-2011	20.00	1993-1994	33.000
2009-2010	20.00	1992-1993	32.000

*FY 2015-2016 and 2016-2017 are Block Grant years and districts were funded the same as 2014-2015.

High Enrollment Weighting (K.S.A. 72-5149)

The Kansas School Equity and Enhancement Act (KSEEA), as enacted, includes a high enrollment weighting. The weighting is available to school districts with Full Time Equivalency (FTE) enrollment greater than or equal to 1,622 and is calculated by multiplying an eligible district's FTE enrollment by a weighting factor of 0.03504. No amendments have been made to the high enrollment weighting since the enactment of the KSEEA.

Year	High Enrollment Weighting Threshold	High Enrollment Weighting Factor
2025-2026	1,622	0.03504
2024-2025	1,622	0.03504
2023-2024	1,622	0.03504
2022-2023	1,622	0.03504
2021-2022	1,622	0.03504
2020-2021	1,622	0.03504
2019-2020	1,622	0.03504
2018-2019	1,622	0.03504
2017-2018	1,622	0.03504
2016-2017	Block Grant*	
2015-2016	Block Grant*	
2014-2015	1,622	0.03504
2013-2014	1,622	0.03504
2012-2013	1,622	0.03504
2011-2012	1,622	0.03504
2010-2011	1,622	0.03504
2009-2010	1,622	0.03504
2008-2009	1,622	0.03504

Year	High Enrollment Weighting Threshold	High Enrollment Weighting Factor
2007-2008	1,622	0.03504
2008-2009	1,637	0.029942
2006-2007	1,662	0.021450
2005-2006	1,725	0.063210
2004-2005	1,725	0.063210
2003-2004	1,725	0.063210
2002-2003	1,725	0.063210
2001-2002	1,725	0.063210
2000-2001	1,725	0.063210
1999-2000	1,750	0.063210
1998-1999	1,800	0.036120
1997-1998	1,850	0.018060
1996-1997	1,622	0.03504
1995-1996	1,875	0.009030
1994-1995	NA	0
1993-1994	NA	0
1992-1993	NA	0

*FY 2015-2016 and 2016-2017 are Block Grant years and districts were funded the same as 2014-2015.

Low Enrollment Weighting (K.S.A. 72-5149)

The Kansas School Equity and Enhancement Act (KSEEA), as enacted, includes a low enrollment weighting. The weighting applies to school districts with Full Time Equivalency (FTE) enrollments that are less than 1,622. The weighting is calculated on two linear transitions: for districts with 100 or fewer students the weighting is 101.4 percent of the enrollment of the district, and that amount transitions to approximately 3.5 percent of the enrollment of the district as the enrollment approaches 1,622 students. No amendments have been made to the low enrollment weighting since the enactment of the KSEEA.

Low Enrollment Weighting	
Enrollment of District	Factor
0-99.9	1.014331
100-299.9	$\{[7337-9.655 (E-100)]/3642.4\}-1$
300-1621.9	$\{[5406-1.237500 (E300)]/3642.4\}-1$

Year	Low Enrollment Weighting	Year	Low Enrollment Weighting
2024-2025	< 1,622	2007-2008	< 1,622
2023-2024	< 1,622	2006-2007	< 1,637
2022-2023	< 1,622	2005-2006	< 1,662
2021-2022	< 1,622	2004-2005	< 1,725
2020-2021	< 1,622	2003-2004	< 1,725
2019-2020	< 1,622	2002-2003	< 1,725
2018-2019	< 1,622	2001-2002	< 1,725
2017-2018	< 1,622	2000-2001	< 1,725
2016-2017	Block Grant*	1999-2000	< 1,725
2015-2016	Block Grant*	1998-1999	< 1,750
2014-2015	< 1,622	1997-1998	< 1,800
2013-2014	< 1,622	1996-1997	< 1,850
2012-2013	< 1,622	1995-1996	< 1,875
2011-2012	< 1,622	1994-1995	< 1,900
2010-2011	< 1,622	1993-1994	< 1,900
2009-2010	< 1,622	1992-1993	< 1,900
2008-2009	< 1,622		

*FY 2015-2016 and 2016-2017 are Block Grant years and districts were funded the same as 2014-2015.

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