

## General Fund Budget - Lines 1 through 18

Local Option Budget -- See Form 155

Form 150

TABLE I - KSA 72-5132

1	Does the district qualify for the 3 yr Average? (Due to military dependent children)	NO	
2	9/20/18 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)		= 330.3
3	2/20/19 Audited FTE of new students of military families not enrolled on 9/20/18 (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 2 If it doesn't meet criteria then calculates zero)	0.0	= 0.0
4	9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)		= 311.1
5	Estimated 2/20/20 Audited FTE of new students of military families not enrolled on 9/20/19 (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 4 If it doesn't meet criteria then calculates zero)	0.0	= 0.0
6	9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr old) and Virtual)		= 310.0
7	2/20/21 Audited FTE of new students of military families not enrolled on 9/20/20 (Excludes Preschool-Aged At-Risk (4 yr old)) (Must be at least 25 FTE or 1% of Line 6 If it doesn't meet criteria then calculates zero)	0.0	= 0.0
8	Sept 20, 2018, FTE enrollment plus 2/20/19 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual)		= 330.3
9	Sept 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual)		= 311.1
10	Sept 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr old) and virtual)		= 310.0
11	3 YR AVG FTE* (line 8) 330.3 + (line 9) 311.1 + (line 10) 310.0 ÷ 3 = (goes to line 11) 317.1		= 0.0
* Excludes Preschool-Aged At-Risk (4 yr old) and virtual, but includes 2/20 military students if they qualify for the Military Provision that year			
12	2021-22 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG)		= 311.1
13	Total FTE adjusted enrollment (Goes to page 1, line 1)		= 311.1

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

Enrollment of District	Factor
0 - 999	1.014331
100 - 2999	((7337 - 9655 (E - 100)) - 3642.4) - 1
300 - 1,621.9	((5406 - 1237500 (E - 300)) - 3642.4) - 1
1622 and over	0.03504

E is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

((5406 - 1237500 (954.0 - 300)) - 3642.4) - 1  
 ((5406 - 1237500 (654.0)) - 3642.4) - 1  
 ((5406 - 809325) - 3642.4) - 1  
 (4597675 - 3642.4) - 1  
 1261991 - 1  
 0.261991

TABLE III - Transportation Weighting (KSA 72-5148)

1	Area of district in square miles 9-20-2021			=	444.0
2	All public pupils transported or for whom transportation is being made available 9-20-2021 who reside in the district 2.5 miles or more (Estimated)	125.0	+	2-20-22	0.0
				=	125.0
3	Index of density = Line 2	125.0	divided by Line 1	444.0	
				=	0.282
4	Using index of density (Line 3), determine Per Capita Allowance				\$1,210
				Factor A (BASE Change)	1.1299
				Factor B (Transported Students times Per Capita Allowance)	\$151,250
				Factor C (Factor B times Constant)	\$151,250
				Factor D (Factor C times Factor A)	\$170,897
6	2021-22 Trans State Aid =	170,897		(to Line 10, Page 1)	170,897

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

TABLE IV  
Virtual State Aid (KSA 72-3715)

1 Estimated 9/20/21 FTE enrollment for full-time students enrolled in virtual programs	00 X	\$5 000	=	0
2 Estimated 9/20/21 FTE enrollment for part-time students enrolled in virtual programs	00 X	\$1 700	=	0
3 Estimated Virtual Credits* (20 years and older)	000 X	\$709	=	0
4 Estimated Virtual State Aid (Lines 1 plus 2 plus 3)			=	\$0

\*No student shall be counted for more than 6 credits per year

"Virtual School" means any school or educational program that (1) is offered for credit (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction, (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school and (6) requires age-appropriate pupils to complete state assessment tests

TABLE V  
High At-Risk Weighting Calculation (KSA 72-5151)

1 Estimated 2021-22 Free Lunch Percentage (1B divided by 1A)		=	43.69 %
A 9/20/21 + 2/20/22 Headcount (from Open page)	325		
B 9/20/21 + 2/20/22 Free Lunch Headcount (from Open page)	142		
2 Estimated 2021-22 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1 Line 8)		=	8.6
A USD Level (i or ii)	8.6		
i High-Density At-Risk >= 50% (1B times 10.5%)	0.0		
ii High-Density At-Risk >= 35% and < 50% (1B times 8.6)	8.6		
B SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***	8.2		

TABLE VI \*\* (NEW) \*\*  
At-Risk and High Density At-Risk State Foundation Aid - Required Transfer  
From General Fund to At-Risk K-12 Fund (2021 House Bill 2134)

1 Estimated 2021-22 At-Risk (Free Meals) Weighted FTE (Form 150 Line 7) =	68.7		
2 Estimated 2021-22 At-Risk (High Density) Weighted FTE (Form 150 Line 8) =	8.6		
3 Estimated At-Risk State Foundation Aid [(Line 1 + Line 2) X \$4706] =	77.3 X	\$4 706	= \$363 774

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2021 and dividing by 6 (cannot exceed 6 hours for an individual student) Total clock hours 00 ÷ 6 x 0.395 = 0.0000 (Record on Line 5)
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2021 and multiplying by factor of 0.185 Total headcount 0 x 0.185 = 0.0000 (Record on Line 5)
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2021 and dividing by 6 (cannot exceed 6 hours for an individual student) Total clock hours 75.0 ÷ 6 = 12.5000 (Record on Line 6)
- (d) In order to access new facilities weighting a USD must have adopted at least a 25% LOB Only eligible to schools that passed a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 and USD 475
- (e) Preschool-Aged At-Risk (4 yr old) students are counted as .5 FTE USD must be approved by the Kansas State Department of Education
- (f) Comes from form 118 (line 20)

(NOTE If September 20 falls on a weekend, the following Monday will be the official count date)

**ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a minimum LOB listed below to qualify for this provision.)**

**e) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2014-15 and have constructed an entirely new facility or an addition to an existing facility. Only eligible to schools that had a bond election prior to July 1, 2015 and bond money was used for construction of new facilities or new schools that were built primarily with federal funds on a military reservation located on USD 207 or USD 475.**

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-5139). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new classroom facility will be counted on a full-time equivalent basis (see example 2). The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculation would be utilized:

**Example #1: (For new buildings)**

For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	Headcount	FTE
Kindergarten	77	77.0
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example		$320.0 \times 0.25 = 80.0 \times \$4,706 = \$376,480$

**Example #2: (For new additions)**

Total number of students in each new classroom	_____
Number of class periods (divide by)	_____
Full-time equivalent enrollment =	_____
Example	
New classroom A =	105 students for the day
New classroom B =	154 students for the day
New classroom C =	133 students for the day
New classroom D =	121 students for the day
TOTAL =	513
divide by	7 class periods
=	73.3 FTE

Weighting for above example:  $73.3 \times 0.25 = 18.3 \times \$4,706 = \$86,237$

**Qualifying for the 3yr Average (Goes to Table I)**

1. Did the district receive Federal Impact Aid? = NO
2. Did the district have a military dependent student enrolled during the 2020-2021 school year? = YES
3. Did the district decline in enrollment for 2020-2021 school year compared to the 2019-2020 school year? = YES

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/22 Est. FTE Enrollment 0.0  $\geq 25$  or 1% of the 9/20/21 Est. FTE Enrollment 311.0 = NO