

**USD Form 150  
2018-2019  
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

**General Fund Budget – Lines 1 through 18**

1. 2018-19 Adjusted FTE enrollment (Excludes 4 yr old at-risk.) (from Table I or Table IV)		=	<u>1,844.0</u>
2. Estimated 2018-19 4yr old at risk FTE enrollment (See Footnote(e)) (At-risk students count as .5 FTE)	<u>18.0</u> + <u>0.0</u>	=	<u>18.0</u>
3. 2018-19 Total Adjusted FTE Enrollment including 4 yr old at risk (Line 1 + Line 2)		=	<u>1,862.0</u>
4. Estimated 2018-19 weighted low enrollment and high enrollment. (from line 3)	<u>1,862.0</u> x <u>0.035040</u> factor (from Table II)	=	<u>65.2</u>
5. Estimated 2018-19 Bilingual Weighting (a) (b)		=	<u>1.9</u>
A. (9/20/18 Contact Hrs <u>7.2</u> + 2/20/19 Contact Hrs <u>0.0</u> ) / 6 x 0.395		=	<u>0.5</u>
B. (9/20/18 ELL Headcount <u>10</u> + 2/20/19 ELL Hdct <u>0</u> ) x .185		=	<u>1.9</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2018-19 Career Technical Education (CTE) weighting (c)	(9/20/18 CTE contact hrs <u>418.0</u> + 2/20/19 contact hrs <u>0.0</u> ) / 6 x 0.5	=	<u>34.8</u>
7. Estimated 2018-19 At-Risk Student weighting (d)			
9/20/18 Free Lunch <u>935</u> + 2/20/19 Free Lunch <u>0</u> x 0.484		=	<u>452.5</u>
8. Estimated 2018-19 High-Density At-Risk Student Weighting (from Table VI, Line 2)		=	<u>92.5</u>
9. Estimated 2018-19 School Facilities Weighting (d)	9/20/18 School Facilities FTE <u>19.9</u> + 2/20/19 School Facilities FTE <u>0.0</u> x 0.25	=	<u>5.0</u>
10. Estimated 2018-19 Transportation Weighting (Table III, Line 6)	<u>522,331</u> ÷ \$4,165	=	<u>125.4</u>
11. Estimated 2018-19 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷ \$4,165	=	<u>0.0</u>
12. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>1,612,234</u> ÷ \$4,165	=	<u>387.1</u>
13. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
14. Estimated 2018-19 Virtual State Aid (Table V, Line 4)		=	<u>\$11,381</u>
15. Estimated 2018-19 operating budget excludes COLA. (Lines 3 through 13 times BASE + Line 14)	<u>3,026.4</u> x \$4,165 + 11381	=	<u>\$12,616,337</u>
16. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 (maximum allowed for this district) ÷ \$4,165 (Amt district will use, up to the maximum)	=	<u>0.0</u>
17. Total General Fund Budget Authority including Cost of Living. (Form 150 Line 15 + Line 16)	<u>3,026.4</u> x \$4,165 + 11381	=	<u>\$12,616,337</u>

**Local Option Budget -- See Form 155**

18. Estimated 2018-19 LOB General Fund budget (excludes Virtual & FHSU weighting & includes higher of 2008-09 Spec Ed or current yr Spec Ed) (Lines 3 through 11 + 16) = 2639.3 x 4490 = \$11850457 + <u>1,612,234</u> (Spec Ed)		=	<u>\$13,462,691</u>
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**TABLE I - Declining Enrollment Calculation**

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1. September 20, 2017, FTE enrollment (Excludes 4 yr old at risk and virtual.)	=	1,844.0
2. September 20, 2016, FTE enrollment (Excludes 4 yr old at risk and virtual.)	=	1,832.5
3. FTE adjusted enrollment for budget purposes (higher of line 1 or 2).	=	1,844.0
4. Total FTE adjusted enrollment including Kindergarten. (Goes to page 1, line 1 if no military provision; see Table IV.)	=	1,844.0

**TABLE II - Low and High Enrollment Weighting**

<b>Enrollment of District</b>	<b>Factor</b>
0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]+3642.4} - 1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]+3642.4} - 1
1622 and over	0.03504

E' is 2018-19 Adjusted FTE Enrollment (from Page 1, line 3)

**EXAMPLE: (FTE of 954.0)**

{[5406 - 1.237500 (954.0 - 300)]+3642.4}-1  
 {[5406 - 1.237500 (654.0)]+3642.4}-1  
 {[5406 - 809.325]+3642.4}-1  
 {4597.675+3642.4} - 1  
 1.261991-1  
 0.261991

**TABLE III - Transportation Weighting**

1. Area of district in square miles 9-20-2018.	=	300.0
2. All public pupils transported or for whom transportation is being made available 9-20-2018 who reside in the district 2.5 miles or more (Estimated)	511.0 + 2-20-19 0.0	= 511.0
3. Index of density = Line 2	511.0 divided by Line 1 300.0	= 1.703
4. Using index of density (Line 3), determine Per Capita Allowance.		= \$870
	Factor A [BASE Change]	1.00
	Factor B [Transported Students times Per Capita Allowance]	\$444,570
	Factor C [Factor B times Constant]	\$444,570
	Factor D [Factor C times Factor A]	\$444,570
6. Take higher of 2018-19 Trans. State Aid 444,570 or 2016-17 Trans. State Aid 522,331 (to Line 10, Page 1)		= 522,331

2018 Sub for Senate Bill 423: 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 - KSA 72-5132**

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1. Does the district qualify for the 3yr Average?	<u>NO</u>	
2. 9/20/15 Audited FTE enrollment (excludes 4 yr old at-risk and Virtual)		= 1,797.1
3. 2/20/16 Audited FTE of new students of military families, not enrolled on 9/20/15. (Excludes 4 yr old at risk) (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. 9/20/16 Audited FTE enrollment (excludes 4 yr old at-risk and Virtual)		= 1,832.5
5. Estimated 2/20/17 Audited FTE of new students of military families, not enrolled on 9/20/16. (Excludes 4 yr old at risk) (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. 9/20/17 Audited FTE enrollment (excludes 4 yr old at-risk and Virtual)		= 1,844.0
7. 2/20/18 Audited FTE of new students of military families, not enrolled on 9/20/17. (Excludes 4 yr old at risk) (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, 2015, FTE enrollment plus 2/20/16 FTE (Excludes 4 yr old at risk and virtual.)		= 1,797.1
9. Sept. 20, 2016, FTE enrollment plus 2/20/17 FTE (Excludes 4 yr old at risk and virtual.)		= 1,832.5
10. Sept. 20, 2017, FTE enrollment plus 2/20/18 FTE (Excludes 4 yr old at risk and virtual.)		= 1,844.0
11. 3 YR AVG FTE*: (	$\frac{1,797.1}{(\text{line } 8)} + \frac{1,832.5}{(\text{line } 9)} = \frac{1,844.0}{(\text{line } 10)} \div 3 = \frac{1,824.5}{(\text{goes to line } 11)}$	= 0.0

\* Excludes 4 yr old at risk and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.

12. 2018-19 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or 11, if qualified for 3YR AVG).	=	1,844.0
13. Total FTE adjusted enrollment including Kindergarten FTE. (Goes to page 1, line 1 if eligible for military provision.)	=	1,844.0

**TABLE V**  
**Virtual Enrollment Weighting (K.S.A. 72-3715)**

USD# 234

1. Estimated 9/20/18 FTE enrollment for full-time students enrolled in virtual programs.	1.0 X	\$5,000	= 5,000
2. Estimated 9/20/18 FTE enrollment for part-time students enrolled in virtual programs.	0.0 X	\$1,700	= 0
3. Estimated Virtual Credits* (19 years and older).	9.00 X	\$709	= 6,381
4. Estimated Virtual State Aid (Lines 1 plus 2 plus 3)			<u>\$11,381</u>

\*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 VI**  
**High At-Risk Weighting Calculation**

USD# 234

1. Estimated 2018-19 Free Lunch Percentage (1B divided by 1A)			= 49.13 %
A. 9/20/18 + 2/20/19 Headcount (from Open page)		= 1,903	
B. 9/20/18 + 2/20/19 Free Lunch Headcount (from Open page)		<u>= 935</u>	
2. Estimated 2018-19 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= 92.5
A. USD Level (i or ii)			= 92.5
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	0.0	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>92.5</u>	
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		<u>= 77.6</u>	

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 9-20-2018 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $\frac{7.2}{6} \div 6 \times 0.395 = 0.4740$  (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 9-20-2018 and multiplying by factor of 0.185. Total headcount  $10 \times 0.185 = 1.8500$  (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 9-20-2018 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $\frac{418.0}{6} = 69.6667$  (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) Four year old at risk 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.)