

**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>7,336.6</u>
2. Estimated 2018-19 4yr old at risk FTE enrollment (See Footnote(e)) (At-risk students count as .5 FTE)		=	<u>94.0</u>
	<u>94.0</u> + <u>0.0</u>		
3. 2018-19 Total Adjusted FTE Enrollment including 4 yr old at risk (Line 1 + Line 2)		=	<u>7,430.6</u>
4. Estimated 2018-19 weighted low enrollment and high enrollment. (from line 3)	<u>7,430.6</u> x <u>0.035040</u> factor (from Table II)	=	<u>260.4</u>
5. Estimated 2018-19 Bilingual Weighting (a) (b)		=	<u>571.5</u>
A. (9/20/18 Contact Hrs <u>8,035.0</u> + 2/20/19 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>529.0</u>
B. (9/20/18 ELL Headcount <u>3,089</u> + 2/20/19 ELL Hdct <u>0</u>) x .185		=	<u>571.5</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)		=	<u>136.6</u>
(9/20/18 CTE contact hrs <u>1,639.0</u> + 2/20/19 contact hrs <u>0.0</u>) / 6 x 0.5			
7. Estimated 2018-19 At-Risk Student weighting (d)		=	<u>1,971.3</u>
9/20/18 Free Lunch <u>4,073</u> + 2/20/19 Free Lunch <u>0</u> x 0.484			
8. Estimated 2018-19 High-Density At-Risk Student Weighting (from Table VI, Line 2)		=	<u>427.7</u>
9. Estimated 2018-19 School Facilities Weighting (d)		=	<u>0.0</u>
9/20/18 School Facilities FTE <u>0.0</u> + 2/20/19 School Facilities FTE <u>0.0</u> x 0.25			
10. Estimated 2018-19 Transportation Weighting (Table III, Line 6)	<u>1,983,780</u> ÷ \$4,165	=	<u>476.3</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>5,448,610</u> ÷ \$4,165	=	<u>1,308.2</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>\$293,950</u>
15. Estimated 2018-19 operating budget excludes COLA. (Lines 3 through 13 times BASE + Line 14)	<u>12,582.6</u> x \$4,165 + 293950	=	<u>\$52,700,479</u>
16. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 ÷ \$4,165	=	<u>0.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)			
17. Total General Fund Budget Authority including Cost of Living. (Form 150 Line 15 + Line 16)	<u>12,582.6</u> x \$4,165 + 293950	=	<u>\$52,700,479</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)		=	<u>\$56,070,666</u>
(Lines 3 through 11 + 16) = 11274.4 x 4490 = \$50622056 + <u>5,448,610</u> (Spec Ed)			

TABLE I - Declining Enrollment Calculation

	USD#	457
1. September 20, 2017, FTE enrollment (Excludes 4 yr old at risk and virtual.)		= 7,180.3
2. September 20, 2016, FTE enrollment (Excludes 4 yr old at risk and virtual.)		= 7,336.6
3. FTE adjusted enrollment for budget purposes (higher of line 1 or 2).		= 7,336.6
4. Total FTE adjusted enrollment including Kindergarten. (Goes to page 1, line 1 if no military provision; see Table IV.)		= 7,336.6

TABLE II - Low and High Enrollment Weighting

Enrollment of District	Factor
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.		= 928.0
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)	2,270.0 + 2-20-19 0.0	= 2,270.0
3. Index of density = Line 2	2,270.0 divided by Line 1 928.0	= 2.446
4. Using index of density (Line 3), determine Per Capita Allowance.		= \$810
	Factor A [BASE Change]	1.00
	Factor B [Transported Students times Per Capita Allowance]	\$1,838,700
	Factor C [Factor B times Constant]	\$1,838,700
	Factor D [Factor C times Factor A]	\$1,838,700
6. Take higher of 2018-19 Trans. State Aid 1,838,700 or 2016-17 Trans. State Aid 1,983,780 (to Line 10, Page 1)		= 1,983,780

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

	NO	USD#	457															
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)			= 7,139.5															
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)			= 7,336.6															
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)			= 7,180.3															
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.)			= 7,139.5															
9. Sept. 20, 2016, FTE enrollment plus 2/20/17 FTE (Excludes 4 yr old at risk and virtual.)			= 7,336.6															
10. Sept. 20, 2017, FTE enrollment plus 2/20/18 FTE (Excludes 4 yr old at risk and virtual.)			= 7,180.3															
11. 3 YR AVG FTE*: (<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">7,139.5</td> <td style="text-align: center;">+</td> <td style="text-align: center;">7,336.6</td> <td style="text-align: center;">+</td> </tr> <tr> <td style="text-align: center;">(line 8)</td> <td></td> <td style="text-align: center;">(line 9)</td> <td></td> </tr> <tr> <td style="text-align: center;">7,180.3</td> <td style="text-align: center;">)/3=</td> <td style="text-align: center;">7,218.8</td> <td></td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(goes to line 11)</td> <td></td> </tr> </table>	7,139.5	+	7,336.6	+	(line 8)		(line 9)		7,180.3)/3=	7,218.8		(line 10)		(goes to line 11)		= 0.0
7,139.5	+	7,336.6	+															
(line 8)		(line 9)																
7,180.3)/3=	7,218.8																
(line 10)		(goes to line 11)																
* 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).			= 7,336.6															
13. Total FTE adjusted enrollment including Kindergarten FTE. (Goes to page 1, line 1 if eligible for military provision.)			= 7,336.6															

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

USD# 457

1. Estimated 9/20/18 FTE enrollment for full-time students enrolled in virtual programs.	<u>50.0</u> X	\$5,000	= <u>250,000</u>
2. Estimated 9/20/18 FTE enrollment for part-time students enrolled in virtual programs.	<u>5.0</u> X	\$1,700	= <u>8,500</u>
3. Estimated Virtual Credits* (19 years and older).	<u>50.00</u> X	\$709	= <u>35,450</u>
4. Estimated Virtual State Aid (Lines 1 plus 2 plus 3)			= <u>\$293,950</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# 457

1. Estimated 2018-19 Free Lunch Percentage (1B divided by 1A)			= <u>54.14 %</u>
A. 9/20/18 + 2/20/19 Headcount (from Open page)		= <u>7,523</u>	
B. 9/20/18 + 2/20/19 Free Lunch Headcount (from Open page)		= <u>4,073</u>	
2. Estimated 2018-19 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= <u>427.7</u>
A. USD Level (i or ii)		= <u>427.7</u>	
i. High-Density At-Risk >= 50% (1B times 10.5%)	= <u>427.7</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	= <u>0.0</u>		
B. SCHOOL Level Do NOT need to enter information by building		= <u>0.0</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 8,035.0 ÷ 6 x 0.395 = 528.9708 (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 3,089 x 0.185 = 571.4650 (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 1,639.0 ÷ 6 = 273.1667 (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.)

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 calculating would be utilized.

Example #1: (For new buildings.)

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

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	38.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		$281.5 \times 0.25 = 70.4 \times \$4,165 = \$293,216$

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: $73.3 \times 0.25 = 18.3 \times \$4,165 = \$76,220$

Qualifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget. 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 and USD 475.

Qualifying for the 3yr Average (Goes to Table IV)

- | | |
|--|--------------|
| 1. Did the district receive Federal Impact Aid? | = <u>NO</u> |
| 2. Did the district have a military dependent student enrolled during the 2017-18 school year? | = <u>YES</u> |
| 3. Did the district decline in enrollment for 2017-18 school year compared to the 2016-17 school year? | = <u>YES</u> |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/19 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/18 Est. FTE Enrollment 7,185.0 = NO