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April 29, 2024

TO: USD Superintendents / Business Managers
 FROM: Frank Harwood, Deputy
 Commissioner of Education
 SUBJECT: ESTIMATED Change in USD General Fund Budget Authority

Attached is a computer printout (SF24-041) which provides the estimated effects of K.S.A. 72-5132 for the current year 2023-2024 and language being considered by the 2024 Legislature in House Substitute for SB 73 for the 2024-2025 school year.

Note: If "A" appears in the Audited column (next to District Name), your KSDE audit is complete for 2023-2024. If that cell is blank, your audit is pending.

This computer printout does not reflect changes in supplemental general state aid (local option budget).

COLUMN EXPLANATION

Current Year 2023-2024 weighted FTE and computed General Fund Budget (\$5,088 BASE)

- Column 1 -- Adjusted FTE (Higher of 2021-2022 audited or 2022-2023 audited FTE Enrollment, including estimated current year Preschool-Aged At-Risk [3yr old and 4yr old] and KAMS*)
- 2 -- 2023-2024 estimated Total Weighted FTE (excludes Special Education)
- 3 -- 2023-2024 estimated Virtual state aid
- 4 -- 2023-2024 estimated Computed General Fund budget authority (excludes Special Education; includes Virtual) using \$5,088 per pupil (BASE**)

Note: In Columns 5-20, we used 2023-2024 weightings to calculate General Fund budget projections for 2024-2025 school year. Those cells highlighted in yellow are intended for your staff to edit as needed to help you better plan for next year's increase or decrease in enrollment, but not required. Please refer to worksheet tab "Calculations for Weightings" on SF24-041 printout for additional information to assist with projections for weightings.

Column 8 – 2024-2025 Estimated Adjusted Enrollment

On Printout SF24-041, the 2024-2025 FTE in Column 8 is the higher of the FTE enrollment in Columns 5, 6 or 7. Your district may choose to enter a figure in Column 7 with the estimated FTE enrollment on 9/20/24 (plus 2/20/25). Column 8 will recalculate if the FTE you entered in Column 7 is higher than Column 5 and Column 6.

Make your edits directly on the printout.

Projected 2024-2025 weighted FTE and computed General Fund Budget (\$5,378 BASE)

- Column 5 -- 9/20/2022 plus 2/20/2023 estimated FTE Enrollment (excludes Preschool-Aged At-Risk [3yr old and 4yr old] and Virtual)
- 6 -- 9/20/2023 plus 2/20/2024 estimated FTE Enrollment (excludes Preschool-Aged At-Risk [3yr old and 4yr old] and Virtual) -- May reflect audited FTE
- 7 -- 9/20/2024 plus 2/20/2025 estimated FTE Enrollment (excludes Preschool-Aged At-Risk [3yr old and 4yr old] and Virtual)
- 8-- 2024-2025 estimated Adjusted FTE Enrollment [higher of Col 5, Col 6, or Col 7] (excludes Preschool-Aged At-Risk [3yr old and 4yr old] and Virtual)
- 9 -- 2024-2025 estimated Preschool-Aged At-Risk [3yr old and 4yr old] -- counted as 0.5 FTE
- 10 -- 2024-2025 estimated KAMS* FTE
- 11 -- 2024-2025 estimated Adjusted FTE Enrollment (includes Preschool-Aged At-Risk and KAMS) Higher of 2022-2023 or 2023-2024 (Col 8 + Col 9 + Col 10)
- 12 -- 2024-2025 estimated Low/High Enrollment weighted FTE
Note: This recalculates if FTE entered in Column 7 is higher than Column 5 or Column 6
- 13 -- 2024-2025 estimated Transportation weighted FTE
- 14 -- 2024-2025 estimated Bilingual weighted FTE
- 15 -- 2024-2025 estimated At-Risk weighted FTE (includes regular At-Risk and High-Density At-Risk)
- 16 -- 2024-2025 estimated Vocational weighted FTE
- 17 -- 2024-2025 estimated Special Levies (Ancillary and Cost of Living)
- 18 -- 2024-2025 estimated Total Weighted FTE (excludes Special Education)
- 19 -- 2024-2025 estimated Virtual State Aid
- 20 -- 2024-2025 estimated Computed General Fund using **\$5,378** per pupil (BASE**) (excludes Special Education) [(Col 18 times **\$5,378**) plus Col 19]
- 21 -- 2024-2025 estimated General Fund difference (excludes Special Education) (Col 20 minus Col 4)

*KAMS – Kansas Academy of Math and Science (KAMS) at Fort Hays State University is a two-year residential academy for 11th and 12th grade students talented in math and science.

**BASE Base Aid for Student Excellence (base amount per pupil)