

2023-2024 USD Budget Software Enhancements



Beginning the 2017-18 school year, the adjusted enrollment is based on the preceding school year(s) but weightings are based on the current school year. Weightings include September 20 count date and February 20 (*2nd count on February 20 applies only to MILT districts if qualified*).

We have one version of the budget software that will hopefully be formatted appropriately for printing for both the Windows and Macintosh.

Below is a summary of updates as it applies to the USD Budget software.

1. **Form 118** – Categorical Aid amount per teacher estimated as **\$30,800**.
2. **F150 (Form 150) Estimated Legal Maximum General Fund Budget:**
 - a. **BASE** (Base Aid for Student Excellence) for General Fund increases from \$4,846 to **\$5,088** and for Supplemental General (LOB) Fund increases from \$4,912 to **\$5,158**.
 - b. **Adjusted Enrollment** is the higher of (no change from prior year):
 - i. the first preceding year (2022-23 FTE excluding PK At-Risk [3 & 4 yr old] and Virtual) **or**
 - ii. the second preceding year (2021-22 FTE excluding PK At-Risk [3 & 4 yr old] and Virtual) **or**
 - iii. three-year average of first, second and third preceding years (2020-21, 2021-22 and 2022-23 excluding PK At-Risk [3 & 4 yr old] and Virtual) (*applies only to MILT districts if qualified*)
 - c. **Preschool-Aged At-Risk (3 & 4yr Old)** is a current year weighting. This is added to the Adjusted Enrollment to determine the **Total Adjusted Enrollment** (Line 3). USD must have an approved program; no limit on students served.
 - d. **Low and High Enrollment Weighting** has no change.
 - e. **Bilingual Weighting** has no change. It is the higher of:
 - i. Total Clock Hours divided by 6 times 0.395 **or**
 - ii. Total Bilingual Headcount times 0.185
 - f. **Career Technical Education Weighting** has no change. It is Total Clock Hours divided by 6 times 0.5.
 - g. **At-Risk Weighting** is based on “**Free Lunch Headcount**” (excluding part-time and students aged 20 and over and virtual) times 0.484.
 - h. **High Density At-Risk Weighting** has no change:
 - i. USD Level if Free Lunch Percent ($\geq 35\%$ and $< 50\%$) OR ($\geq 50\%$)
 - ii. School Level Sum of All Eligible Buildings if Free Lunch Percent ($\geq 35\%$ and $< 50\%$) OR ($\geq 50\%$)



- i. **Transportation Weighting** is based on current year transportation state aid only. Districts should be aware the transportation state aid cannot exceed 110% of the prior year transportation costs for regular route.
 - j. **Special Levies Weighting:**
 - i. Ancillary School Facilities Weighting has no change.
 - ii. Cost of Living Weighting has no change.
 - k. **Virtual State Aid** has no change:
 - i. Full-Time Virtual Students funded at **\$5,600**
 - ii. Part-Time Virtual Students funded at **\$2,800**
 - iii. Virtual Credits Adults aged 20 and over are funded at **\$709**
 - iv. Virtual Credits for Dropouts aged 19 and under are funded at **\$709**
3. **Form 155** – **(NEW)** The statewide average for LOB percent authorized increased from 31.00% to **31.60%**. Please refer to the *Local Option Budget Resolution* posted on the Online Budget Packet webpage for guidance to adopt the LOB at 31.60% or to increase LOB higher than 31.60%:
<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Online-Budget-Packet>
4. **Form 195** has no change.
5. **Form 196** has no change.
6. **Form 248 and Form 248A** has no change.
7. **Statement of Indebtedness (Code 05) Statement of Indebtedness:**
 - a. **(NEW)** Date of Election (Col 1) has been added and validation for election dates entered will give warning if Date of Election is not entered in correct category.
 - b. **(NEW)** Date Refunded/Refinanced (Col 3) has been added. This is informational only and does not have any validation on dates entered.
8. **General Fund (Code 06)** – **(NEW)** Validation has been added to Column 2 for Required Transfers to Special Education Fund (must be equal or greater than actual special education state aid) and to K-12 At-Risk Fund (must be equal or greater than combined K-12 At-Risk and High-Density At-Risk State Aid generated).
9. **Supplemental General Fund (Code 08)** – **(NEW)** Validation has been added to Column 2 for Required Transfers to Bilingual Education Fund (must be equal or greater than Bilingual State Aid generated - - WTD FTE times BASE) and to K-12 At-Risk Fund (must be equal or greater than combined K-12 At-Risk and High-Density At-Risk State Aid generated - - WTD FTE times BASE).
10. **Preschool-Aged At-Risk (Code 11)** has no change. This should include expenditures for both 3-year-old and 4-year-old at-risk programs.
11. **At-Risk (K-12) (Code 13)** – **(NEW)** Expenditure line was added under 2700 Student Transportation Services for 626 Motor Fuel. *Note: At-Risk funds may be used only for transportation of at-risk students attending after school programs, extended school or summer school.*
12. **Professional Development (Code 26)** has no change. Professional development state aid was reinstated for 2022-2023 school year and continues through 2023-2024.



13. **Career & Postsecondary Education (Code 34)** – CTE transportation state aid was reinstated for 2022-2023 school year and continues through 2023-2024. **(NEW)** Expenditure lines were added under 2700 Student Transportation Services:
 - a. 513 Contracting of Bus Services
 - b. 520 Insurance
 - c. 730 Equipment (including buses)
14. **Gifts and Grants (Code 35)** has no change.
15. **Bond & Interest (Code 62 and Code 63)** has no change.
16. **Notice of Hearing (Code 99)** – (Info Only) Detailed budget information, including budget profile, building needs assessment and Board assessments review shall be available on the district website and at the Budget Hearing.
17. **Revenue Neutral** – (Info Only) The 2022 House Bill 2239 amends KSA 79-2988 to require a **roll call vote** of Board members and how they voted on the RNR resolution. KSA 79-2988 requires districts to certify to the County Clerk no later than July 20 if they will exceed the Revenue Neutral tax rate. More information is available on the [Online Budget Packet](#) webpage found under the heading **Guidance for Administrators and Business Office**.
18. **Cash Balances** – **(NEW)** Percent of Cash Balance for selected funds has been added for informational purposes only. This information will not print. If you want to print, you can modify the Print Range. We prefer you not to save the modified Print Range as this will affect the PDF files when created for posting budget documents on KSDE Data Central.
19. **Required Transfers** – **(NEW)** This is a new worksheet added for reference only to include Required Transfers from General Fund and Supplemental General Fund to At-Risk (K-12) and Bilingual Education Funds.

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