

# 2024-2025 USD Budget Software Enhancements



Beginning the 2024-2025 school year, the adjusted enrollment is based on the higher of the current year FTE, first preceding year FTE or the average of the first preceding year and second preceding year FTE. For qualifying military districts, they will also use the average of the three preceding year's FTE (if higher). Weightings are based on the current school year and includes the September 20 and February 20 count date. *(2<sup>nd</sup> 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

- a. Categorical Aid amount per teacher estimated as **\$30,800**.
- b. **(NEW)** Local Contribution Special Education State Aid (2024 House Sub SB 387)

## 2. F150 (Form 150) Estimated Legal Maximum General Fund Budget:

- a. **BASE** (Base Aid for Student Excellence) for General Fund increases from \$5,088 to **\$5,378** and for Supplemental General (LOB) Fund increases from \$5,158 to **\$5,452**.
- b. **(NEW) Adjusted Enrollment** is the higher of:
  - i. the current year 2023-2024 FTE (excluding PK At-Risk and Virtual) **or**
  - ii. the first preceding year 2022-2023 FTE (excluding PK At-Risk and Virtual) **or**
  - iii. the average of the first preceding year 2023-2024 FTE (excluding PK At-Risk and Virtual) and second preceding year 2022-2023 FTE (excluding PK At-Risk and Virtual) **or**
  - iv. three-year average of first, second and third preceding year's FTE (2021-2022, 2022-2023 and 2023-2024 excluding PK At-Risk 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** has no change. It 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** has no change. It 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 other than Part-Time Virtual Students:
    - i. Full-Time Virtual Students funded at **\$5,600**
    - ii. Part-Time Virtual Students funded at **\$5,600 (BASE updated)**
    - 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 –**
- a. **(NEW)** The statewide average for LOB percent authorized increased from 31.60% to **32.00%**. Please refer to the *Local Option Budget Resolution* posted on the Online Budget Packet webpage for guidance to adopt the LOB at 32.00% or to increase LOB higher than 32.00%:  
<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Online-Budget-Packet>
  - b. **(NEW)** Required transfer from LOB to Special Education Fund (2024 House Sub for SB 387)
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** has no change.
8. **General Fund (Code 06)** has no change. Required Transfers to Special Education Fund (must be equal or greater than actual special education state aid) and to At-Risk Education Fund (must be equal or greater than combined At-Risk and High-Density At-Risk State Aid generated).
9. **Federal Funds (Code 07) –**
- a. **(NEW)** 4604 Title IV Part B Revenue (Budget Line 27) allows districts to separate Title IV Part A and Part B for KSDE federal fiscal reporting purposes.
10. **Supplemental General Fund (Code 08) – (NEW)** Validation for required transfer from LOB to Special Education Validation has been added to Column 3. Existing required transfers to Bilingual Education Fund (must be equal or greater than Bilingual State Aid generated - - WTD FTE times BASE) and to At-Risk Education Fund (must be equal or greater than combined At-Risk and High-Density At-Risk State Aid generated - - WTD FTE times BASE).
11. **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.
12. **At-Risk (K-12) (Code 13)** has no change.
13. **Professional Development (Code 26)** has no change. Professional development state aid was reinstated for 2022-2023 school year and continues through 2024-2025 at a pro-rated entitlement amount.



14. **Career & Postsecondary Education (Code 34)** has no change. CTE transportation state aid was reinstated for 2022-2023 school year and continues through 2024-2025.
15. **Gifts and Grants (Code 35)** has no change.
16. **Bond & Interest (Code 62 and Code 63)** has no change.
17. **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.
18. **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**.
19. **Cash Balances** – **(NEW)** Percent of Cash Balance for selected funds has been reformatted and will print at the bottom of the page.
20. **Required Transfers** – (Info Only) This worksheet is for reference only to include Required Transfers from General Fund and Supplemental General Fund to At-Risk (K-12) and Bilingual Education Funds.

For more information, contact:

Dale Brungardt  
Director  
School Finance  
(785) 296-3872  
[dbrungardt@ksde.org](mailto:dbrungardt@ksde.org)



Kansas State Department of Education  
900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212

(785) 296-3201

[www.ksde.org](http://www.ksde.org)

The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the nondiscrimination policies: KSDE General Counsel, Office of General Counsel, KSDE, Landon State Office Building, 900 S.W. Jackson, Suite 102, Topeka, KS 66612, (785) 296-3201.

JUNE 2024

P:\Budget\Export 2024-2025\Post to School Finance Web\Enhancements