

USD Form 151
2015-2016
GENERAL FUND BUDGET AUTHORITY

1.	2014-15 General State Aid (See Table I)		= <u>\$277,750,247</u>
2.	2015-16 Virtual State Aid		
	A. Full-Time Virtual	<u>200.0</u> FTE x \$5,000	= <u>1,000,000</u>
	B. Part-Time Virtual	<u>0.0</u> FTE x \$4,045	= <u>0</u>
	C. Adult Credits Virtual*	<u>300.00</u> Credits x \$933	= <u>279,900</u>
	*No student shall be counted for more than 6 credits per year		
	Total Virtual State Aid (2.A through 2.C)		= <u>1,279,900</u>
3.	2015-16 New Facilities State Aid	<u>618.0</u> FTE x .25 x \$3,852	= <u>595,134</u>
4.	Special Levies		
	A. Cost of Living (General Fund excl COL)	<u>426,884,492</u> x <u>0.00%</u>	= <u>0</u>
	B. Declining Enrollment Tax Appeal		= <u>0</u>
	C. Ancillary Facilities Tax Appeal		= <u>0</u>
	Total Special Levies (4.A through 4.C)		= <u>0</u>
5.	Federal Impact Aid PL382 (formerly PL874)		
	A. 2014-15 Federal Impact Aid (70 percent)		= <u>0</u>
	B. 2015-16 Federal Impact Aid	<u>\$0</u> x 70%	= <u>0</u>
	Difference (5.A minus 5.B unless negative then zero)		= <u>0</u>
6.	General State Aid Over-Proration (Table II)	<u>47,364.1</u> FTE x <u>\$25</u>	= <u>1,184,103</u>
7.	6/30/2015 Unencumbered Cash Balance (General Fund)		= <u>232,522</u>
8.	2015-16 General State Aid		
	<u>\$280,809,384</u> minus <u>232,522</u>		= <u>\$280,576,862</u>
	(Sum of lines 1 through 6)	(Line 7)	
9.	2015-16 Supplemental General State Aid (2014-15 Actual excludes FY15 overpayment)		= <u>54,559,901</u>
10.	2015-16 Special Education State Aid (see Form 118)		= <u>44,811,865</u>
11.	2015-16 KPERs State Aid (see Form 195)		= <u>38,918,186</u>
12.	2015-16 Capital Outlay State Aid (2014-15 Actual excludes FY15 overpayment)		= <u>4,525,512</u>
13.	2015-16 Total State Aid Flow-Thru General Fund (Lines 8 through 12)		= <u>\$423,392,326</u>
14.	2015-2016 Mineral Production Tax (General Fund)		= <u>\$6,600</u>
15.	2015-2016 Federal Impact Aid PL 382 (formerly PL 874)		= <u>\$0</u>
16.	2015-2016 Pupil Tuition (General Fund only)		= <u>\$0</u>
17.	Transfers From Authorized Funds (Code 06 Line 165)		= <u>\$3,000,000</u>
18.	Interest on idle funds		= <u>\$253,044</u>
19.	2015-2016 Estimated General Fund Budget Authority (Line 7 plus Lines 13 through 18)		= <u>\$426,884,492</u>

Table I
Adjusted General State Aid Calculation

1. 2014-15 General State Aid		=	<u>\$280,523,697</u>
2. Less 2014-15 Virtual State Aid	<u>199.8 Wtd FTE x \$3,852</u>	=	<u>769,630</u>
3. Less 2014-15 Special Levies State Aid			
A. Cost of Living	<u>0.0 Wtd FTE x \$3,852</u>	=	<u>\$0</u>
B. Declining Enrollment	<u>0.0 Wtd FTE x \$3,852</u>	=	<u>\$0</u>
C. Ancillary Facilities	<u>0.0 Wtd FTE x \$3,852</u>	=	<u>\$0</u>
Total Special Levies State Aid (3.A through 3.C)		=	<u>0</u>
4. Less Amount to fund Extraordinary Need State Aid (Line 1 minus (Line 2 + Line 3) x 0.4%)		=	<u>1,119,016</u>
5. Less 2014-15 New Facilities State Aid	<u>229.7 Wtd FTE x \$3,852</u>	=	<u>884,804</u>
6. 2014-15 Adjusted General State Aid (Line 1 - (Lines 2 + 3 + 4 + 5)) (Goes to Form 151 Line 1)		=	<u>\$277,750,247</u>

Table II
General State Aid Over-Proration FTE Calculation

1. Sept. 20, 2014, FTE and Feb. 20, 2015 FTE enrollment (Excludes 4 yr old at risk students.)		=	<u>46,108.1</u>
2. Sept. 20, 2015, FTE enrollment (Excludes 4 yr old at risk students.)		=	<u>46,408.1</u>
3. 3 Year Average FTE:	$\left(\frac{45,888.3}{(9/20/2013\ FTE)^*} + \frac{46,108.1}{(line\ 1)} + \frac{46,408.1}{(line\ 2)} \right) / 3 = \frac{46,134.8}{(goes\ to\ line\ 3)}$	=	<u>46,134.8</u>
4. Sept. 20, 2015, 4 yr old at risk students		=	<u>956.0</u>
5. FTE to be used for General State Aid Over-Proration Calculation (MAX Line 1, 2 or 3 then add to Line 4) (goes to Line 6, Form 151)		=	<u>47,364.1</u>