

MINUTES OF THE SENATE EDUCATION COMMITTEE

The meeting was called to order by Chairman Jean Schodorf at 1:35 p.m. on January 11, 2005, in Room 123-S of the Capitol.

Committee members absent: Dennis Wilson

Committee staff present: Deb Hollon, Kansas Legislative Research Department
Carolyn Rampey, Kansas Legislative Research Department
Kathie Sparks, Kansas Legislative Research Department
Theresa Kiernan, Revisor of Statutes
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Dale Dennis, Deputy Commissioner, State Board of Education

Senator Schodorf noted that the Senate President requested that the Senate Education Committee study all of the issues mentioned in the recent Kansas Supreme Court ruling on school finance and that the Committee develop a plan in response to the ruling. She commented that the Committee does not often have the opportunity to be instrumental in determining an education plan and that she viewed the opportunity as a means to improve the future of Kansas children. She expressed her opinion that committee members should not address the issues as politicians but rather simply focus on working together to improve education for all children. She went on to say that the Committee would not address budget concerns yet.

For the Committee's information, Senator Schodorf called upon Dale Dennis, Deputy Commissioner, State Board of Education, for an overview of school finance. (Attachment 1) Mr. Dennis defined the basic concept of the school finance formula as follows: state financial aid minus local effort equals the general state aid. He explained that state financial aid is calculated by multiplying the base state aid per pupil times the adjusted enrollment. He explained further that the adjusted enrollment is determined by the use of weighting, which is determined by the following factors: low enrollment, transportation costs, enrollment in vocational education programs, enrollment in bilingual education programs, the number of at-risk pupils qualifying for free meals, the costs associated with beginning operation of new school facilities, ancillary school facilities (currently applies to three rapidly growing school districts), and the amount of special education and related services generated by local effort.

As the Committee discussed the weight assigned for costs associated with new school facilities, Senator Vratil commented, "Part of the rationale of school facilities weighting is based not only on the fact that it costs more to open a new building, but when you open a new building, you don't plan to open that building at a 100 percent capacity. You will open it more like 60 to 70 percent of the capacity so that you have a chance to grow in the facility." Mr. Dennis concurred. He pointed out that rapidly growing areas must plan ahead because it takes approximately three years to plan and construct a new school facility. With regard to Mr. Dennis' comment that a district must have utilized the full amount of the local option budget (LOB) authorized for the school year (25 percent) in order to qualify for the new school facility weight, Senator Goodwin noted that there has been an increase in the number of school districts reaching 25 percent.

Mr. Dennis discussed the decreasing enrollment provision which provides that, when a district's enrollment in the current school year has decreased from the preceding school year, the district may base its budget on the greater of unweighted full-time equivalent enrollment of the preceding year or the three-year average of unweighted full-time equivalent enrollment. He commented that the decreasing enrollment provision is immensely helpful because it allows a one year grace period to make cuts.

Mr. Dennis went on to explain that the law provides that, in addition to state financial aid (SFA) funding, a school district board may approve LOB spending in any amount up to 25 percent of its SFA. He followed with a description of the limitations and constraints which apply to the use of LOB authority and referred to relevant graphs in his handout. Senator Lee observed that the rationale for the LOB in the original formula in 1992 was that it was meant to be used for extraordinary things which the voters of the district felt were

CONTINUATION SHEET

MINUTES OF THE Senate Education Committee at 1:35 p.m. on January 11, 2005, in Room 123-S of the Capitol.

important. However, as the Legislature did not fund the school formula, it became more and more necessary for school districts to turn to the LOB.

In conclusion, Mr. Dennis discussed the formula for computing school district bond principal and interest obligation state aid payments. He explained that bond and interest state aid is based on an equalization principle which is designed to provide state aid inversely to school district assessed valuation per pupil. He commented, "The richer the district, the less it gets." To illustrate the use of the formula, he referred to calculations on sample forms for an Estimated Legal Maximum General Fund Budget, for Estimated General Fund State Aid, and for Estimated Supplemental General (LOB) State Aid Payments which were included in his handout.

Senator Apple asked Mr. Dennis for an opinion as to what factors should be considered when formulating the actual cost to educate a pupil adequately. In response, Mr. Dennis noted that the definition of a "suitable education" should include such things as graduation requirements, regents curriculum, and No Child Left Behind requirements. He noted that it is important that legislators have a rational basis for arriving at the cost. He suggested that perhaps existing studies on school finance could be used as a basis for arriving at the cost. Senator Vratil commented, "The Court said that historical data and political deals cannot be used in determining the rational basis." He asked Mr. Dennis, "What does the Department have in the way of data other than historical cost data?" Mr. Dennis said that he did not know of any. He cautioned, if legislators decide to ask school professionals across the state what it would take for them to meet the definition of a suitable education, someone should evaluate the answers to eliminate the extremes. Senator Vratil commented that this was one of the approaches used in the Augenblick & Myers study on the definition of suitability. Mr. Dennis pointed out that the Augenblick & Myers study also addressed what successful schools spent.

The meeting was adjourned at 2:30 p.m.

The next meeting is scheduled for January 12, 2005.

**SENATE EDUCATION COMMITTEE
GUEST LIST**

DATE: January 11, 2005

NAME	REPRESENTING
Sen MIKE PETERSEN	28 TH DIST
Mark Tallman	KASB
BILL Brady	SFF
Val DeFever	SQE
Kim Brunk	KCDD
Jim Edwards	KASB
TERRY FORSYTH	KNEA
Kristi Day	Hair Law Firm
Steve Johnson	Kansas Gas Service
BILL REARDON	K.C. Ks. USD 500
Berrie Koch	Wichita Area Chamber of Commerce
Patrick Shurley	Ks Educ. Qualifier
Victoria Lunn	Kratel's Intern
Danielle Wiant	Sen. Goodwin's intern
Stuart Little	Shawnee Mission #512
Don Wilson	USA
Elaine Frisbie	Division of the Budget
Brent Haden	KS Livestock Assoc.

(2004-05) EDITION

**SCHOOL DISTRICT FINANCE AND QUALITY
PERFORMANCE ACT AND
BOND AND INTEREST STATE AID PROGRAM**

(2004-05 School Year)

**SCHOOL DISTRICT FINANCE AND
QUALITY PERFORMANCE ACT—
FORMULA FOR COMPUTING GENERAL STATE AID**

STATE FINANCIAL AID	<u>minus</u>	LOCAL EFFORT	<u>equals</u>	GENERAL STATE AID
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Kansas Legislative Research Department
June 18, 2004

*Senate Education Committee
1-11-05
Attachment 1*

PART A

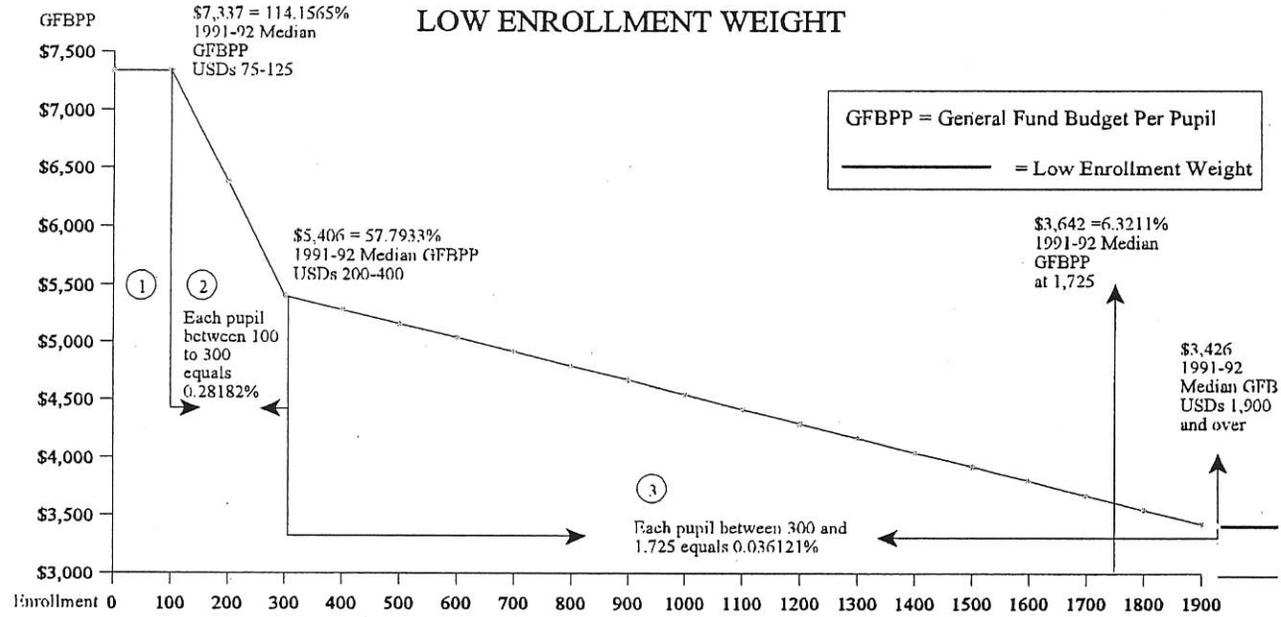
STATE FINANCIAL AID

BASE STATE AID PER PUPIL (BSAPP)	<u>times</u>	ADJUSTED ENROLLMENT	<u>equals</u>	STATE FINANCIAL AID (SFA)
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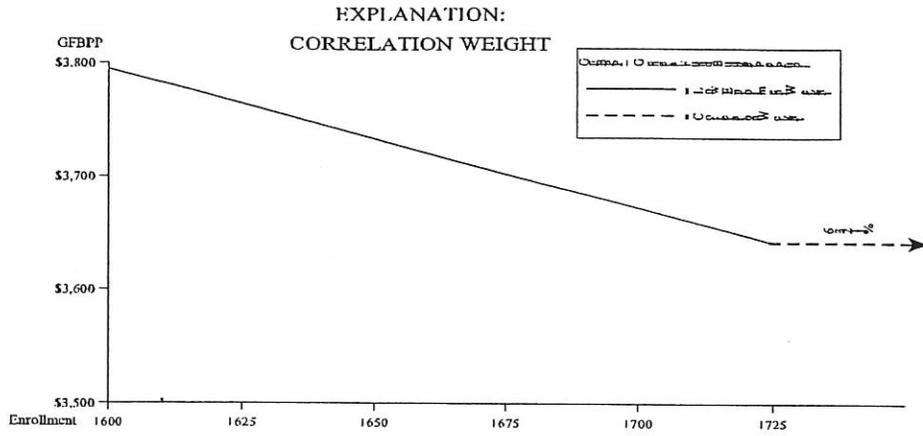
The BSAPP is \$3,890. However, if the appropriation in a school year for general state aid is insufficient to pay school districts' computed entitlements, the State Board of Education will reduce BSAPP – and, therefore, SFA – as necessary to match school district entitlements with the amount of funding that is available.

1-3

EXPLANATION: LOW ENROLLMENT WEIGHT



- ① With a Base State Aid Per Pupil (BSAPP) of \$3,890, the low enrollment weight of districts having enrollments of 100 or fewer is \$4,440.69 per pupil
- ② With a BSAPP of \$3,890, the low enrollment weight of districts with enrollments of 100 to 300 ranges from \$4,440.69 to \$2,248.16. Each change of one pupil in this enrollment interval changes the low enrollment weight of a district by \$10.96—down or up inversely to the enrollment change.
- ③ With a BSAPP of \$3,890, the low enrollment weight of districts with enrollments of 300 to 1,725 ranges from \$2,248.16 to \$245.89. Each change of one pupil in this enrollment interval changes the low enrollment weight by about \$1.41—down or up inversely to the enrollment change.



NOTE: With BSAPP of \$3,890, the correlation weight is \$245.89 per pupil for all districts with enrollments of 1,725 and over.

3. Transportation

This weight helps compensate school districts for providing transportation to public school pupils who reside 2.5 miles or more by the usually traveled road from the school attended.

The preceding year's cost of providing transportation to public and nonpublic school pupils, adjusted to net out costs of transporting pupils who live less than 2.5 miles from school, is determined. The resulting amount is divided by the number of public school pupils enrolled in the district who resided 2.5 miles or more by the usually traveled road from the school attended and for whom transportation was made available by the district. The result (quotient) is the per pupil cost of transportation.

The per pupil cost of transportation of each district is then plotted on a density-cost graph. A statistical technique is employed to construct a "curve of best fit" for all school districts. (This procedure recognizes the relatively higher costs of per pupil transportation in sparsely populated areas as contrasted with densely populated areas.)

Based on a district's density (number of pupils enrolled in the district who reside 2.5 miles or more by the usually traveled road from school divided by the number of square miles in the district), the point on the curve of best fit is identified for each district. This is the formula per pupil cost of transportation of the district.

The formula per pupil cost then is divided by the BSAPP and the quotient is multiplied by the number of public school pupils in the current school year who live more than 2.5 miles from the school and for whom transportation is being provided. The result is the district's transportation weight enrollment adjustment.

EXAMPLE

1. From Density-Cost Graph: Formula Per Pupil Cost of Transportation = \$646
2. Number of pupils transported 2.5 miles or more in current year = 500
3. BSAPP = \$3,863

THEN

$\frac{\$ 646}{\$3,863}$	<u>equals</u>	.1672	<u>and</u>	$\frac{500}{83.61}$	<u>so</u>	weight adjustment for transportation	<u>equals</u>	83.6
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4. Vocational Education (Program Weight)

This weight is determined by multiplying the FTE enrollment in vocational education programs approved by the State Board of Education by a factor of 0.5. Revenue generated by the weight must be spent for vocational education.

EXAMPLE

<u>FTE Equivalent Vocational Education Enrollment (Sept. 20)</u>		<u>Factor</u>		<u>Vocational Education Program Weight Adjustment</u>
60.0	<u>times</u>	0.5	<u>equals</u>	30.0

5. Bilingual Education (Program Weight)

This weight is determined by multiplying the FTE enrollment in bilingual education programs approved by the State Board of Education by a factor of 0.2. Revenue generated by this weight must be spent for bilingual education.

EXAMPLE

<u>FTE Bilingual Program Enrollment (Sept. 20)</u>		<u>Factor</u>		<u>Bilingual Education Program Weight Adjustment</u>
40.0	<u>times</u>	0.2	<u>equals</u>	8.0

6. At-Risk Pupil

This weight is determined by multiplying the number of pupils of a district who qualify for free meals under the National School Lunch Program by a factor of .10. A further condition is that in order for it to obtain this weight, a school district must maintain an at-risk pupil assistance plan approved by the State Board of Education. All revenue generated by this weight must be spent for at-risk pupil programs.

Pupils who receive services under the plan are determined on the basis of at-risk factors determined by the school district board of education and not by virtue of eligibility for free meals under the National School Lunch Program.

An amendment by the 2001 Legislature increased this weight from .09 to .10 beginning in the 2001-02 school year. The amount attributable to the additional .01 must be used by the district for achieving mastery of basic reading skills by completion of the third grade in accordance with standards established by the State Board of Education. However, a school district whose third grade pupils substantially meet the State Board standards for mastery of third grade reading skills, upon request, may be released by the Board from the requirement to dedicate a specific portion of the at-risk weight to this reading initiative.

EXAMPLE

<u>Number of Pupils Qualifying for Free Lunches (Sept. 20)</u>		<u>Factor</u>		<u>At-Risk Pupil Weight Adjustment</u>
420	<u>times</u>	0.10	<u>equals</u>	42.0

7. School Facilities

This weight is assigned for costs associated with beginning operation of new school facilities. The enrollment in the new school facility is multiplied by a factor of .25 to produce the weight adjustment.

In order to qualify for this weight, the district must have utilized the full amount of the local option budget (LOB) authority authorized for the school year (25.0 percent). This weight is available for two school years only—the year in which the facility operation is commenced and the following year.

EXAMPLE

<u>Enrollment of Pupils in New School Facility (Sept. 20)</u>		<u>Factor</u>		<u>School Facilities Weight Adjustment</u>
260	<u>times</u>	0.25	<u>equals</u>	65.0

8. Ancillary School Facilities

The law permits a school district to appeal to the State Board of Tax Appeals for permission to levy a property tax for up to two years to defray costs associated with commencing operation of a new facility beyond the costs otherwise financed under the law. To qualify for this tax levying authority, the district must have begun operation of one or more new facilities in the preceding or current school year (or both), have adopted the maximum LOB, and have had extraordinary enrollment growth, as determined by the State Board of Education. This tax levying authority may extend for an additional three years, in accord with the following requirements. The school district's board of education must determine that the costs attributable to commencing operation of the new school facility (or facilities) are significantly greater than the costs of operating other school facilities in the district. The tax that then may be levied is computed by the State Board of Education by first determining the amount produced by the tax levied for operation of the facility (or facilities) by the district in the second year of the initial tax levying authority and by adding the amount of general state aid attributable to the school facilities weight in that year. Of the amount so computed, 75 percent, 50 percent, and 25 percent, respectively, are the amounts that may be levied during the three-year period.

An amount equal to the levy approved by the State Board of Tax Appeals is converted to the ancillary school facilities weight. The weight is calculated each year by dividing the amount of the levy authority approved by the State Board of Tax Appeals by BSAPP.

EXAMPLE

<u>Amount of Authorized Tax Levy</u>		<u>BSAPP</u>		<u>Ancillary School Facilities Adjustment</u>
\$250,000	<u>divided by</u>	\$3,863	<u>equals</u>	64.7

NOTE: The school district levies the amount approved by the State Board of Tax Appeals. The proceeds are then credited to the State School District Finance Fund.

9. Special Education and Related Services

The amount of special education services state aid a school district receives, including "catastrophic" special education aid, is divided by BSAPP to produce this weighting. The state special education services aid a district receives is deposited in its general fund and then, in turn, is transferred to the district's special education fund.

This procedure is aimed at increasing the size of a school district's general fund budget for purposes of the local option budget calculation (LOB). As noted in Part B of this memorandum, the amount attributable to this weighting is defined as "local effort" and, therefore, as a deduction in computing the general state aid entitlement of the district.

In summary, this procedure does not increase the school district general fund state aid requirement, it only increases the computed size of this budget for the benefit of the LOB provision of the law (see Attachment 1 for an explanation of the LOB.)

<u>Amount of Special Education Services Aid to the District</u>		<u>BSAPP</u>		<u>Special Education and Related Services Weight Adjustment</u>
\$500,000	<u>divided by</u>	\$3,863	<u>equals</u>	129.4

NOTE: All pupil weight adjustments are based on current year features. An exception applies when the enrollment of a district in the current year has decreased from that of the preceding year. In those instances, the low enrollment weight or correlation weight for the preceding year, or the three-year average, whichever applies, is used.

DECREASING ENROLLMENT PROVISION

When a district's enrollment in the current school year has decreased from the preceding school year, the district may base its budget on the greater of unweighted full-time equivalent enrollment of the preceding year or the three-year average of unweighted full-time equivalent enrollment (current school year and two immediately preceding school years).

EXAMPLE

A. September 20 Enrollment—Current Year <u>less</u> Preschool Aged At-Risk Program Enrollment		1,375
September 20 Enrollment in Preceding School Year <u>less</u> Preschool Aged At-Risk Program Enrollment		1,390
Alternative Enrollment to Be Used in Current School Year		1,390
B. September 20 Enrollment <u>less</u> Preschool Aged At-Risk Program Enrollment:		
	Current School Year	1,375
	Preceding School Year	1,390
	Second Preceding School Year	<u>1,402</u>
	Average	1,389
Alternative Enrollment to Be Used in Current School Year		1,389
Enrollment for Current School Year (Greater of A or B)		1,390
Plus Preschool Aged At-Risk Program Enrollment in Current Year @ 0.5		<u>10</u>
	Enrollment	1,400

Alternative

In a school district for which the State Board of Education has determined that the enrollment of the district in the preceding school year had decreased from the enrollment in the second preceding school year and that a disaster had contributed to the decrease, the enrollment of the district in the second school year following the disaster is determined on the basis of a four-year average of the current school year and the preceding three school years, adjusted for the enrollment of pre-school aged at-risk pupils in those years. However, if the enrollment decrease provisions of the general law (above) are more beneficial to the district than the four-year average, the general law will apply.

ATTACHMENT I

THE LOCAL OPTION BUDGET (LOB)

The law provides that in addition to State Financial Aid (SFA) funding, a school district board may approve LOB spending in any amount up to 25.0 percent of its SFA. The LOB limitation is called the "state prescribed percentage." Certain limitations and constraints apply to use of LOB authority:

- ! Below average spending districts (general fund budget and LOB combined) gain LOB authority in accord with a formula applicable to them.
- ! Above average spending districts that had an LOB in 1996-97 are entitled to a specified percentage of the LOB authority the district was authorized to adopt in 1996-97.
- ! Additional LOB authority can be gained by a school board through adoption of a resolution. The resolution is subject to a 5.0 percent protest petition and election procedure (or, in one instance, a board initiated election).
- ! A district may operate under LOB authority adopted prior to the 1997-98 school year until the LOB authority specified in that resolution expires.

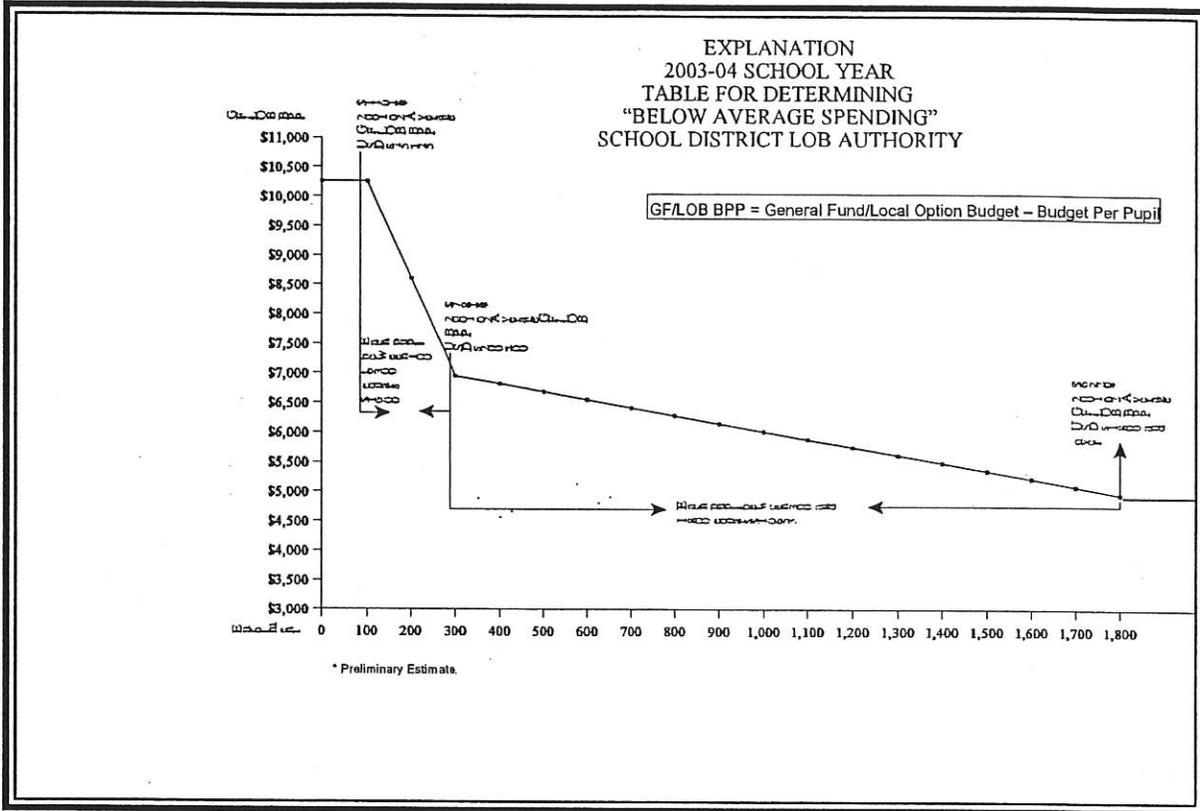
(These components of the law are discussed in the following pages.)

LOB Authority for Below Average Spending Districts

The board of education of a "below average spending" school district on its own motion may adopt an LOB. In this respect, the State Board of Education (SBOE) makes the following determinations:

- ! The average budget per full-time equivalent (FTE) pupil (unweighted) for the preceding school year is computed for each of four school district enrollment groupings—under 100, 100-299.9; 300-1,799.9; and 1,800 and over. This computation uses the combined school district general fund budget and LOB.
- ! The FTE budget per pupil (unweighted) of each school district for the preceding school year is determined (combined general fund budget and LOB).
- ! The district's FTE budget per pupil for the preceding year is subtracted from the preceding year's average budget per pupil for the district's enrollment grouping.
- ! If the district's budget per pupil is below the average budget per pupil for the district's enrollment grouping, the budget per pupil difference is multiplied by the district's FTE pupil enrollment in the preceding year.
- ! The product above is divided by the amount of the district's general fund budget in the preceding year.

The result is the LOB percentage increment that is available to the district in the next school year.



EXAMPLE

In 2001-02, District A has an enrollment of 600 unweighted FTE students and a GF/LOB BPP of \$7,000 (total GF/LOB Budget = \$4,200,000). Under the formula, District A qualifies for LOB authority in 2002-03, as follows:

	\$ 7,498.00	(GF/LOB BPP computed from above table)			
minus	<u>7,000.00</u>	(District's GF/LOB BPP—Preceding School Year)			
equal	\$ 498.00	times 600 FTE	equals	\$ 298,800	(Potential LOB Authority)
s	(Difference)	(Unweighted Enrollment)			
then	<u>\$ 298,800</u>	equal	s	7.11%	
	\$ 4,200,000				
2002-03					
	<u>GF</u>				
	\$3,800,000	so	\$3,800,000	times	7.11%
				equals	\$270,180 (Additional 2002-03 LOB Amount)

LOB Authority for Average or Above Average Spending Districts That Had LOBs in 1996-97

The board of education of any "average" or "above average spending" school district that had an LOB in 1996-97 may adopt on its own motion an LOB equal to the following percentage of the district's general fund budget based upon the LOB percentage the district was authorized to adopt in 1996-97:

- ! 100.0 percent in 1997-98,
- ! 95.0 percent in 1998-99,
- ! 90.0 percent in 1999-2000,
- ! 85.0 percent in 2000-01, and
- ! **80.0 percent in 2001-02, and thereafter.**

EXAMPLE

District B had 20.0 percent LOB authority in 1996-97. The LOB authority this district could adopt on its own motion in subsequent years would be:

1997-98	20.0%
1998-99	19.0
1999-2000	18.0
2000-01	17.0
2001-02 and thereafter	16.0

NOTE: In the event that in any year the LOB authority of the district is greater if computed under the formula applicable to "below average spending" districts than under this provision, the LOB authority under that formula applies.

Alternative Procedure

As an alternative to the procedures described above, a school district board may adopt a resolution for a specified LOB percentage and number of years—which is subject to a 5.0 percent protest petition election procedure.

**FORMULA FOR COMPUTING SUPPLEMENTAL
GENERAL STATE AID FOR THE LOCAL OPTION BUDGET**

District Assessed Valuation Per Pupil (Prior Year)	<u>subtracted from</u>	1.0	<u>times</u>	District's Local Option Budget	<u>equals</u>	Supplemental General State Aid
75th Percentile Assessed Valuation Per Pupil (Prior Year)						

Supplemental General State Aid is based on an equalization principle which is designed to treat each school district as if its assessed valuation per pupil (AVPP) were equal to that of the district at the 75th percentile of AVPP. Under this formula, districts having AVPP above the 75th percentile receive no supplemental general state aid.

EXAMPLES

DISTRICT 1		DISTRICT 2	
Prior Year District AVPP	\$30,000	Prior Year District AVPP	\$70,000
Prior Year 75th Percentile AVPP	\$62,054	Prior Year 75th Percentile AVPP	\$62,054
<u>so</u>		<u>so</u>	
<u>\$30,000</u>		<u>\$70,000</u>	
\$62,054	<u>equals</u> 0.483449	\$60,054	<u>equals</u> 1.1281
	<u>then</u>		
	1.0000		
<u>minus</u>	<u>.4835</u>		
<u>equals</u>	0.5165 State Aid Ratio		
	<u>then</u>		
	\$500,000 LOB		
<u>times</u>	<u>0.5036</u> State Aid Ratio		
<u>equals</u>	\$251,800 Supplemental General State Aid		

If the result equals or exceeds 1.0, the district receives no supplemental general state aid. 1.1582 exceeds 1.0, therefore the district receives no supplemental general state aid.

ATTACHMENT II

FORMULA FOR COMPUTING SCHOOL DISTRICT BOND PRINCIPAL AND INTEREST OBLIGATION STATE AID PAYMENTS

Bond and interest state aid is based on an equalization principle which is designed to provide state aid inversely to school district assessed valuation per pupil. One matching rate is applicable for the duration of bond and interest payments associated with bonds issued prior to July 1, 1992. A different matching rate applies during the life of bonds issued on or after July 1, 1992.

For the school district having the median assessed valuation per pupil, the state aid ratio is 5 percent for contractual bond and interest obligations incurred prior to July 1, 1992, and 25 percent for contractual bond and interest obligations incurred on July 1, 1992, and thereafter.

This factor increases (decreases) by 1 percentage point for each \$1,000 of assessed valuation per pupil of a district below (above) the median.

FORMULA

DISTRICT BOND AND INTEREST PAYMENT OBLIGATION FOR SCHOOL YEAR	<u>times</u>	STATE AID PERCENTAGE FACTOR	<u>equals</u>	CAPITAL IMPROVEMENTS STATE AID
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EXAMPLES

DISTRICT 1				DISTRICT 2			
B&I Payment Obligations				B&I Payment Obligation			
Before 7-1-92		\$100,000		Before 7-1-92		\$100,000	
After 7-1-92		\$ 80,000		After 7-1-92		\$ 80,000	
District AVPP		\$ 40,882		District AVPP		\$ 52,882	
<u>so</u>				<u>so</u>			
Before 7-1-92	\$100,000	After 7-1-92	\$ 80,000	Before 7-1-92	\$100,000	After 7-1-92	\$ 80,000
Percentage Factor (From Table)	x 10%	Percentage Factor (From Table)	x 30%	Percentage Factor (From Table)	x NA	Percentage Factor (From Table)	x 17%
B&I State Aid	\$ 10,000		\$ 24,000	B&I State Aid	NA		\$ 13,600
Total B&I Payment Due for Fiscal Year			\$180,000	Total B&I Payment Due for Fiscal Year			\$180,000
Amount from State Aid			\$ 34,000	Amount from State Aid			\$ 13,600

PARTIAL TABLE TO ILLUSTRATE BOND AND INTEREST STATE AID PROGRAM PRINCIPLE

AVPP	Bond and Interest State Aid Percentages	
	Bond and Interest Obligations Prior to July 1, 1992	Bond and Interest Obligations On and After July 1, 1992
35,882	15	35
36,882	14	34
37,882	13	33
38,882	12	32
39,882	11	31
40,882	10	30
41,882	9	29
42,882	8	28
43,882	7	27
44,882	6	26

Median AVPP	45,382	5%	25%	State Aid Percentage Factor
	45,882	4	24	
	46,882	3	23	
	47,882	2	22	
	48,882	1	21	
	49,882	0	20	
	50,882		19	
	51,882		18	
	52,882		17	
	53,882		16	
	54,882		15	

**USD Form 150
2004-2005
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

(This form should be included with the budget document and filed with the State Department of Education)

General Fund Budget – Lines 1 through 12

1. Estimated 9-20-2004 FTE enrollment (from Table I, if enrollment declined) (Exclude 4 yr old at-risk FTE.)	=	<u>994.5</u>
2. Estimated 9-20-2004 4yr old at risk FTE enrollment (e) (Must be approved.)(At-risk students count as .5 FTE)	=	<u>9.0</u>
3. Total Estimated 9-20-2004 FTE Enrollment (Line 1 + Line 2)	=	<u>1,003.5</u>
4. Estimated low and correlation weighted enrollment for districts. 9-20-2004 FTE enrollment (from line 3) <u>1,003.5</u> x <u>0.323823</u> factor (from Table II or pages 4, 5) (Line 3)	=	<u>325.0</u>
5. Estimated weighted bilingual education enrollment. 9-20-2004 bilingual FTE (a) <u>0.0000</u> x .2	=	<u>0.0</u>
6. Estimated weighted vocational education enrollment. 9-20-2004 vocational education FTE(b) <u>49.0333</u> x .5	=	<u>24.5</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2004 <u>185.0</u> x .10	=	<u>18.5</u>
8. Estimated weighted FTE for new facilities. 9-20-2004 enrollment of students attending a new facility (d) <u>0</u> x .25.	=	<u>0.0</u>
9. Estimated weighted FTE for transportation. (Table III, Line 5)	=	<u>103.2</u>
10. Estimated ancillary facilities weighting. Amount of tax appeal <u>0</u> ÷ \$3,863	=	<u>0.0</u>
11. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f) <u>471,962</u> ÷ \$3,863	=	<u>122.2</u>
12. Estimated 2004-2005 operating budget. (Lines 3 through 11) <u>1,596.9</u> x \$3,863	=	<u>\$6,168,825</u>

Local Option Budget – See Form 155

APPROVED COURSES/CLASSES/PLAN LISTED BELOW MUST QUALIFY UNDER K.S.A. 72-6407 et. seq.

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2004 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.0000 ÷ 6 0.0000 (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2004 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 294.2 ÷ 6 49.0333 (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) The weighting for this category cannot be used unless a local option budget of 25% was utilized by your school district. See additional definition on the bottom of Page 3. Weighting is allowable for 2 years only.
- (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 19).

(NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

TABLE I

Declining Enrollment Calculation

1. September 20, 2003, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>994.5</u>
2. September 20, 2004, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>960.0</u>
3. 3 YR AVG FTE: ($\frac{998.7}{(9/20/02 \text{ FTE})^*} + \frac{994.5}{(\text{line 1})}$)/3 = $\frac{960.0}{(\text{line 2})} = \frac{984.4}{(\text{goes to line 3})}$	=	<u>984.4</u>
* Excludes 4 yr old at risk students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3) (Goes to page 1, line 1.)	=	<u>994.5</u>

TABLE II

Low and Correlation Weighting Factor

Enrollment of District

0 - 99.9	1.141565
100 - 299.9	$\{[(7337 - 9.655 (E - 100)) \div 3426] - 1\}$
300 - 1,724.9	$\{[5406 - 1.237500 (E - 300)] \div 3426\} - 1$
1725 and over	0.063211

"E" is 9-20-2004 FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

FOR COMPUTED FACTORS
SEE 2004-2005 LOW ENROLLMENT
AND CORRELATION FACTOR
TABLE (PAGES 4 AND 5)

$\{[5406 - 1.237500 (954.0 - 300)] \div 3426\} - 1$
 $\{[5406 - 1.237500 (654.0)] \div 3426\} - 1$
 $\{[5406 - 809.325] \div 3426\} - 1$
 $\{4597.675 \div 3426\} - 1$
 1.341703 - 1
 0.341703

TABLE III

Transportation Weighting

1. Area of district in square miles 9-20-2004.	=	<u>153.1</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2004 who reside in the district 2.5 miles or more (Estimated)	=	<u>705.0</u>
3. Index of density = Line 2 <u>705.0</u> divided by Line 1 <u>153.1</u>	=	<u>4.60</u>
4. Using index of density (Line 3), determine amount from density table on attached pages 6 and 7.	=	<u>0.1464</u>
5. Estimated weighted FTE for transportation. 9-20-2004 number of resident students over 2.5 miles (line 2) <u>705.0</u> x <u>0.1464</u> factor (Line 4) (to Line 9, Page 1)	=	<u>103.2</u>

ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a 25% LOB to qualify for this provision.)

a) School Facilities Definition - School facilities weighting is available for school districts whose local option budget (LOB) is 25 percent of its general fund and have constructed an entirely new facility or an addition to an existing facility. 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. 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 addition 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:		$281.5 \times .25 = 70.4 \times \$3,863 = \$271,955$

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: $73.3 \times .25 = 18.3 \times \$3,863 = \$70,693$

Need to change

FTE	low enr factor	FTE	low enr factor	FTE	low enr factor
1,572.0	0.118476	1,636.0	0.095359	1,700.0	0.072242
1,573.0	0.118114	1,637.0	0.094997	1,701.0	0.071880
1,574.0	0.117755	1,638.0	0.094638	1,702.0	0.071521
1,575.0	0.117393	1,639.0	0.094276	1,703.0	0.071159
1,576.0	0.117032	1,640.0	0.093914	1,704.0	0.070797
1,577.0	0.116670	1,641.0	0.093552	1,705.0	0.070435
1,578.0	0.116311	1,642.0	0.093193	1,706.0	0.070076
1,579.0	0.115949	1,643.0	0.092831	1,707.0	0.069714
1,580.0	0.115587	1,644.0	0.092469	1,708.0	0.069352
1,581.0	0.115225	1,645.0	0.092107	1,709.0	0.068990
1,582.0	0.114866	1,646.0	0.091748	1,710.0	0.068631
1,583.0	0.114504	1,647.0	0.091386	1,711.0	0.068269
1,584.0	0.114142	1,648.0	0.091025	1,712.0	0.067907
1,585.0	0.113780	1,649.0	0.090663	1,713.0	0.067545
1,586.0	0.113421	1,650.0	0.090304	1,714.0	0.067186
1,587.0	0.113059	1,651.0	0.089942	1,715.0	0.066824
1,588.0	0.112697	1,652.0	0.089580	1,716.0	0.066462
1,589.0	0.112335	1,653.0	0.089218	1,717.0	0.066100
1,590.0	0.111976	1,654.0	0.088859	1,718.0	0.065741
1,591.0	0.111614	1,655.0	0.088497	1,719.0	0.065379
1,592.0	0.111252	1,656.0	0.088135	1,720.0	0.065018
1,593.0	0.110890	1,657.0	0.087773	1,721.0	0.064656
1,594.0	0.110531	1,658.0	0.087414	1,722.0	0.064297
1,595.0	0.110169	1,659.0	0.087052	1,723.0	0.063935
1,596.0	0.109807	1,660.0	0.086690	1,724.0	0.063573
1,597.0	0.109445	1,661.0	0.086328	1,725.0	0.063211
1,598.0	0.109086	1,662.0	0.085969		
1,599.0	0.108724	1,663.0	0.085607	1,725 AND OVER	
1,600.0	0.108363	1,664.0	0.085245	0.062311	
1,601.0	0.108001	1,665.0	0.084883		
1,602.0	0.107642	1,666.0	0.084524		
1,603.0	0.107280	1,667.0	0.084162		
1,604.0	0.106918	1,668.0	0.083800		
1,605.0	0.106556	1,669.0	0.083438		
1,606.0	0.106197	1,670.0	0.083079		
1,607.0	0.105835	1,671.0	0.082717		
1,608.0	0.105473	1,672.0	0.082356		
1,609.0	0.105111	1,673.0	0.081994		
1,610.0	0.104752	1,674.0	0.081635		
1,611.0	0.104390	1,675.0	0.081273		
1,612.0	0.104028	1,676.0	0.080911		
1,613.0	0.103666	1,677.0	0.080549		
1,614.0	0.103307	1,678.0	0.080190		
1,615.0	0.102945	1,679.0	0.079828		
1,616.0	0.102583	1,680.0	0.079466		
1,617.0	0.102221	1,681.0	0.079104		
1,618.0	0.101862	1,682.0	0.078745		
1,619.0	0.101500	1,683.0	0.078383		
1,620.0	0.101138	1,684.0	0.078021		
1,621.0	0.100776	1,685.0	0.077659		
1,622.0	0.100417	1,686.0	0.077300		
1,623.0	0.100055	1,687.0	0.076938		
1,624.0	0.099694	1,688.0	0.076576		
1,625.0	0.099332	1,689.0	0.076214		
1,626.0	0.098973	1,690.0	0.075855		
1,627.0	0.098611	1,691.0	0.075493		
1,628.0	0.098249	1,692.0	0.075131		
1,629.0	0.097887	1,693.0	0.074769		
1,630.0	0.097528	1,694.0	0.074410		
1,631.0	0.097166	1,695.0	0.074048		
1,632.0	0.096804	1,696.0	0.073687		
1,633.0	0.096442	1,697.0	0.073325		
1,634.0	0.096083	1,698.0	0.072966		
1,635.0	0.095721	1,699.0	0.072604		

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Density	Factor	Density	Trans factor	Density	Trans factor	Density	Trans factor	Density	Trans factor	Density	Trans factor	Density	Trans factor	Density	Trans factor	Density	Trans factor	Density	Trans factor	Density	Trans factor
0.01	0.344	0.84	0.2118	1.67	0.1824	2.50	0.1671	3.33	0.1570	4.16	0.1496	4.99	0.1438	5.82	0.1391	6.65	0.1351	7.48	0.1317		
0.02	0.4769	0.85	0.2112	1.68	0.1822	2.51	0.1669	3.34	0.1569	4.17	0.1495	5.00	0.1437	5.83	0.1390	6.66	0.1351	7.49	0.1317		
0.03	0.4367	0.86	0.2107	1.69	0.1819	2.52	0.1668	3.35	0.1568	4.18	0.1494	5.01	0.1437	5.84	0.1390	6.67	0.1350	7.50	0.1316		
0.04	0.4102	0.87	0.2101	1.70	0.1817	2.53	0.1667	3.36	0.1567	4.19	0.1494	5.02	0.1436	5.85	0.1389	6.68	0.1350	7.51	0.1316		
0.05	0.3908	0.88	0.2096	1.71	0.1815	2.54	0.1665	3.37	0.1566	4.20	0.1493	5.03	0.1435	5.86	0.1389	6.69	0.1349	7.52	0.1315		
0.06	0.3756	0.89	0.2091	1.72	0.1812	2.55	0.1664	3.38	0.1565	4.21	0.1492	5.04	0.1435	5.87	0.1388	6.70	0.1349	7.53	0.1315		
0.07	0.3633	0.90	0.2086	1.73	0.1810	2.56	0.1662	3.39	0.1564	4.22	0.1491	5.05	0.1434	5.88	0.1388	6.71	0.1348	7.54	0.1315		
0.08	0.3529	0.91	0.2081	1.74	0.1808	2.57	0.1661	3.40	0.1563	4.23	0.1490	5.06	0.1434	5.89	0.1387	6.72	0.1348	7.55	0.1314		
0.09	0.3440	0.92	0.2076	1.75	0.1805	2.58	0.1660	3.41	0.1562	4.24	0.1490	5.07	0.1433	5.90	0.1387	6.73	0.1348	7.56	0.1314		
0.10	0.3362	0.93	0.2071	1.76	0.1803	2.59	0.1658	3.42	0.1561	4.25	0.1489	5.08	0.1432	5.91	0.1386	6.74	0.1347	7.57	0.1314		
0.11	0.3293	0.94	0.2066	1.77	0.1801	2.60	0.1657	3.43	0.1560	4.26	0.1488	5.09	0.1432	5.92	0.1386	6.75	0.1347	7.58	0.1313		
0.12	0.3231	0.95	0.2062	1.78	0.1799	2.61	0.1655	3.44	0.1559	4.27	0.1487	5.10	0.1431	5.93	0.1385	6.76	0.1346	7.59	0.1313		
0.13	0.3176	0.96	0.2057	1.79	0.1797	2.62	0.1654	3.45	0.1558	4.28	0.1487	5.11	0.1431	5.94	0.1385	6.77	0.1346	7.60	0.1312		
0.14	0.3125	0.97	0.2052	1.80	0.1794	2.63	0.1653	3.46	0.1557	4.29	0.1486	5.12	0.1430	5.95	0.1384	6.78	0.1345	7.61	0.1312		
0.15	0.3079	0.98	0.2048	1.81	0.1792	2.64	0.1651	3.47	0.1556	4.30	0.1485	5.13	0.1429	5.96	0.1384	6.79	0.1345	7.62	0.1312		
0.16	0.3036	0.99	0.2043	1.82	0.1790	2.65	0.1650	3.48	0.1555	4.31	0.1484	5.14	0.1429	5.97	0.1383	6.80	0.1344	7.63	0.1311		
0.17	0.2996	1.00	0.2039	1.83	0.1788	2.66	0.1649	3.49	0.1554	4.32	0.1484	5.15	0.1428	5.98	0.1383	6.81	0.1344	7.64	0.1311		
0.18	0.2959	1.01	0.2034	1.84	0.1786	2.67	0.1647	3.50	0.1553	4.33	0.1483	5.16	0.1428	5.99	0.1382	6.82	0.1344	7.65	0.1311		
0.19	0.2924	1.02	0.2030	1.85	0.1784	2.68	0.1646	3.51	0.1552	4.34	0.1482	5.17	0.1427	6.00	0.1382	6.83	0.1343	7.66	0.1310		
0.20	0.2892	1.03	0.2026	1.86	0.1782	2.69	0.1644	3.52	0.1551	4.35	0.1481	5.18	0.1426	6.01	0.1381	6.84	0.1343	7.67	0.1310		
0.21	0.2862	1.04	0.2022	1.87	0.1780	2.70	0.1643	3.53	0.1550	4.36	0.1481	5.19	0.1426	6.02	0.1381	6.85	0.1342	7.68	0.1309		
0.22	0.2833	1.05	0.2017	1.88	0.1778	2.71	0.1642	3.54	0.1549	4.37	0.1480	5.20	0.1425	6.03	0.1380	6.86	0.1342	7.69	0.1309		
0.23	0.2806	1.06	0.2013	1.89	0.1776	2.72	0.1641	3.55	0.1548	4.38	0.1479	5.21	0.1425	6.04	0.1380	6.87	0.1341	7.70	0.1309		
0.24	0.2780	1.07	0.2009	1.90	0.1774	2.73	0.1639	3.56	0.1547	4.39	0.1479	5.22	0.1424	6.05	0.1379	6.88	0.1341	7.71	0.1308		
0.25	0.2755	1.08	0.2005	1.91	0.1771	2.74	0.1638	3.57	0.1546	4.40	0.1478	5.23	0.1423	6.06	0.1379	6.89	0.1341	7.72	0.1308		
0.26	0.2732	1.09	0.2001	1.92	0.1769	2.75	0.1637	3.58	0.1546	4.41	0.1477	5.24	0.1423	6.07	0.1378	6.90	0.1340	7.73	0.1308		
0.27	0.2710	1.10	0.1997	1.93	0.1767	2.76	0.1635	3.59	0.1545	4.42	0.1476	5.25	0.1422	6.08	0.1378	6.91	0.1340	7.74	0.1307		
0.28	0.2688	1.11	0.1993	1.94	0.1765	2.77	0.1634	3.60	0.1544	4.43	0.1476	5.26	0.1422	6.09	0.1377	6.92	0.1339	7.75	0.1307		
0.29	0.2668	1.12	0.1989	1.95	0.1764	2.78	0.1633	3.61	0.1543	4.44	0.1475	5.27	0.1421	6.10	0.1377	6.93	0.1339	7.76	0.1306		
0.30	0.2648	1.13	0.1985	1.96	0.1762	2.79	0.1632	3.62	0.1542	4.45	0.1474	5.28	0.1420	6.11	0.1376	6.94	0.1339	7.77	0.1306		
0.31	0.2629	1.14	0.1982	1.97	0.1760	2.80	0.1630	3.63	0.1541	4.46	0.1473	5.29	0.1420	6.12	0.1376	6.95	0.1338	7.78	0.1306		
0.32	0.2611	1.15	0.1978	1.98	0.1758	2.81	0.1629	3.64	0.1540	4.47	0.1473	5.30	0.1419	6.13	0.1375	6.96	0.1338	7.79	0.1305		
0.33	0.2594	1.16	0.1974	1.99	0.1756	2.82	0.1628	3.65	0.1539	4.48	0.1472	5.31	0.1419	6.14	0.1375	6.97	0.1337	7.80	0.1305		
0.34	0.2577	1.17	0.1970	2.00	0.1754	2.83	0.1626	3.66	0.1538	4.49	0.1471	5.32	0.1418	6.15	0.1374	6.98	0.1337	7.81	0.1305		
0.35	0.2561	1.18	0.1967	2.01	0.1752	2.84	0.1625	3.67	0.1537	4.50	0.1471	5.33	0.1418	6.16	0.1374	6.99	0.1336	7.82	0.1304		
0.36	0.2545	1.19	0.1963	2.02	0.1750	2.85	0.1624	3.68	0.1536	4.51	0.1470	5.34	0.1417	6.17	0.1373	7.00	0.1336	7.83	0.1304		
0.37	0.2530	1.20	0.1960	2.03	0.1748	2.86	0.1623	3.69	0.1535	4.52	0.1469	5.35	0.1416	6.18	0.1373	7.01	0.1336	7.84	0.1304		
0.38	0.2516	1.21	0.1956	2.04	0.1746	2.87	0.1622	3.70	0.1535	4.53	0.1468	5.36	0.1416	6.19	0.1372	7.02	0.1335	7.85	0.1303		
0.39	0.2502	1.22	0.1953	2.05	0.1744	2.88	0.1620	3.71	0.1534	4.54	0.1468	5.37	0.1415	6.20	0.1372	7.03	0.1335	7.86	0.1303		
0.40	0.2488	1.23	0.1949	2.06	0.1743	2.89	0.1619	3.72	0.1533	4.55	0.1467	5.38	0.1415	6.21	0.1371	7.04	0.1334	7.87	0.1302		
0.41	0.2475	1.24	0.1946	2.07	0.1741	2.90	0.1618	3.73	0.1532	4.56	0.1466	5.39	0.1414	6.22	0.1371	7.05	0.1334	7.88	0.1302		
0.42	0.2462	1.25	0.1942	2.08	0.1739	2.91	0.1617	3.74	0.1531	4.57	0.1466	5.40	0.1414	6.23	0.1370	7.06	0.1334	7.89	0.1302		
0.43	0.2449	1.26	0.1939	2.09	0.1737	2.92	0.1615	3.75	0.1530	4.58	0.1465	5.41	0.1413	6.24	0.1370	7.07	0.1333	7.90	0.1301		
0.44	0.2437	1.27	0.1936	2.10	0.1735	2.93	0.1614	3.76	0.1529	4.59	0.1464	5.42	0.1412	6.25	0.1369	7.08	0.1333	7.91	0.1301		
0.45	0.2425	1.28	0.1932	2.11	0.1734	2.94	0.1613	3.77	0.1528	4.60	0.1464	5.43	0.1412	6.26	0.1369	7.09	0.1332	7.92	0.1301		
0.46	0.2413	1.29	0.1929	2.12	0.1732	2.95	0.1612	3.78	0.1527	4.61	0.1463	5.44	0.1411	6.27	0.1368	7.10	0.1332	7.93	0.1300		
0.47	0.2402	1.30	0.1926	2.13	0.1730	2.96	0.1611	3.79	0.1526	4.62	0.1462	5.45	0.1411	6.28	0.1368	7.11	0.1332	7.94	0.1300		
0.48	0.2391	1.31	0.1923	2.14	0.1728	2.97	0.1610	3.80	0.1526	4.63	0.1462	5.46	0.1410	6.29	0.1367	7.12	0.1331	7.95	0.1300		
0.49	0.2381	1.32	0.1920	2.15	0.1727	2.98	0.1608	3.81	0.1525	4.64	0.1461	5.47	0.1410	6.30	0.1367	7.13	0.1331	7.96	0.1299		
0.50	0.2370	1.33	0.1916	2.16	0.1725	2.99	0.1607	3.82	0.1524	4.65	0.1460	5.48	0.1409	6.31	0.1367	7.14	0.1330	7.97	0.1299		
0.51	0.2360	1.34	0.1913	2.17	0.1723	3.00	0.1606	3.83	0.1523	4.66	0.1459	5.49	0.1408	6.32	0.1366	7.15	0.1330	7.98	0.1299		
0.52	0.2350	1.35	0.1910	2.18	0.1721	3.01	0.1605	3.84	0.1522	4.67	0.1459	5.50	0.1408	6.33	0.1366	7.16	0.1330	7.99	0.1298		
0.53	0.2340	1.36	0.1907	2.19	0.1720	3.02	0.1604	3.85	0.1521	4.68	0.1458	5.51	0.1407	6.34	0.1365	7.17	0.1329	8.00	0.1298		
0.54	0.2331	1.37	0.1904	2.20	0.1718	3.03	0.1603	3.86	0.1520	4.69	0.1457	5.52	0.1407	6.35	0.1365	7.18	0.1329	8.01	0.1298		
0.55	0.2322	1.38	0.1901	2.21	0.1716	3.04	0.1601	3.87	0.1520	4.70	0.1457	5.53	0.1406	6.36	0.1364	7.19	0.1328	8.02	0.1297		
0.56	0.2313	1.39	0.1898	2.22	0.1715	3.05	0.1600	3.88	0.1519	4.71	0.1456	5.54	0.1406	6.37	0.1364	7.20	0.1328	8.03	0.1297		
0.57	0.2304	1.40	0.1895	2.23	0.1713	3.06	0.15														

Density	Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor	Density	Factor
8.31	0.1287	9.14	0.1261	9.97	0.1237	10.80	0.1216	11.63	0.1197	12.46	0.1179	13.29	0.1162	14.12	0.1147	14.95	0.1133	15.78	0.1120
8.32	0.1287	9.15	0.1261	9.98	0.1237	10.81	0.1216	11.64	0.1196	12.47	0.1179	13.30	0.1162	14.13	0.1147	14.96	0.1133	15.79	0.1120
8.33	0.1286	9.16	0.1260	9.99	0.1237	10.82	0.1215	11.65	0.1196	12.48	0.1178	13.31	0.1162	14.14	0.1147	14.97	0.1133	15.80	0.1119
8.34	0.1286	9.17	0.1260	10.00	0.1236	10.83	0.1215	11.66	0.1196	12.49	0.1178	13.32	0.1162	14.15	0.1147	14.98	0.1133	15.81	0.1119
8.35	0.1286	9.18	0.1260	10.01	0.1236	10.84	0.1215	11.67	0.1196	12.50	0.1178	13.33	0.1162	14.16	0.1146	14.99	0.1132	15.82	0.1119
8.36	0.1286	9.19	0.1259	10.02	0.1236	10.85	0.1215	11.68	0.1195	12.51	0.1178	13.34	0.1161	14.17	0.1146	15.00	0.1132	15.83	0.1119
8.37	0.1285	9.20	0.1259	10.03	0.1236	10.86	0.1214	11.69	0.1195	12.52	0.1178	13.35	0.1161	14.18	0.1146	15.01	0.1132	15.84	0.1119
8.38	0.1285	9.21	0.1259	10.04	0.1235	10.87	0.1214	11.70	0.1195	12.53	0.1177	13.36	0.1161	14.19	0.1146	15.02	0.1132	15.85	0.1119
8.39	0.1284	9.22	0.1258	10.05	0.1235	10.88	0.1214	11.71	0.1195	12.54	0.1177	13.37	0.1161	14.20	0.1146	15.03	0.1132	15.86	0.1119
8.40	0.1284	9.23	0.1258	10.06	0.1235	10.89	0.1214	11.72	0.1195	12.55	0.1177	13.38	0.1161	14.21	0.1146	15.04	0.1132	15.87	0.1118
8.41	0.1284	9.24	0.1258	10.07	0.1235	10.90	0.1214	11.73	0.1194	12.56	0.1177	13.39	0.1160	14.22	0.1145	15.05	0.1131	15.88	0.1118
8.42	0.1283	9.25	0.1258	10.08	0.1234	10.91	0.1213	11.74	0.1194	12.57	0.1177	13.40	0.1160	14.23	0.1145	15.06	0.1131	15.89	0.1118
8.43	0.1283	9.26	0.1257	10.09	0.1234	10.92	0.1213	11.75	0.1194	12.58	0.1176	13.41	0.1160	14.24	0.1145	15.07	0.1131	15.90	0.1118
8.44	0.1283	9.27	0.1257	10.10	0.1234	10.93	0.1213	11.76	0.1194	12.59	0.1176	13.42	0.1160	14.25	0.1145	15.08	0.1131	15.91	0.1118
8.45	0.1283	9.28	0.1257	10.11	0.1233	10.94	0.1213	11.77	0.1193	12.60	0.1176	13.43	0.1160	14.26	0.1145	15.09	0.1131	15.92	0.1118
8.46	0.1282	9.29	0.1256	10.12	0.1233	10.95	0.1212	11.78	0.1193	12.61	0.1176	13.44	0.1160	14.27	0.1145	15.10	0.1131	15.93	0.1117
8.47	0.1282	9.30	0.1256	10.13	0.1233	10.96	0.1212	11.79	0.1193	12.62	0.1176	13.45	0.1159	14.28	0.1144	15.11	0.1130	15.94	0.1117
8.48	0.1282	9.31	0.1256	10.14	0.1233	10.97	0.1212	11.80	0.1193	12.63	0.1175	13.46	0.1159	14.29	0.1144	15.12	0.1130	15.95	0.1117
8.49	0.1281	9.32	0.1256	10.15	0.1232	10.98	0.1212	11.81	0.1193	12.64	0.1175	13.47	0.1159	14.30	0.1144	15.13	0.1130	15.96	0.1117
8.50	0.1281	9.33	0.1255	10.16	0.1232	10.99	0.1211	11.82	0.1192	12.65	0.1175	13.48	0.1159	14.31	0.1144	15.14	0.1130	15.97	0.1117
8.51	0.1281	9.34	0.1255	10.17	0.1232	11.00	0.1211	11.83	0.1192	12.66	0.1175	13.49	0.1159	14.32	0.1144	15.15	0.1130	15.98	0.1117
8.52	0.1280	9.35	0.1255	10.18	0.1232	11.01	0.1211	11.84	0.1192	12.67	0.1175	13.50	0.1158	14.33	0.1143	15.16	0.1130	15.99	0.1117
8.53	0.1280	9.36	0.1254	10.19	0.1231	11.02	0.1211	11.85	0.1192	12.68	0.1174	13.51	0.1158	14.34	0.1143	15.17	0.1129	16.00	0.1116
8.54	0.1280	9.37	0.1254	10.20	0.1231	11.03	0.1210	11.86	0.1191	12.69	0.1174	13.52	0.1158	14.35	0.1143	15.18	0.1129	16.01	0.1116
8.55	0.1279	9.38	0.1254	10.21	0.1231	11.04	0.1210	11.87	0.1191	12.70	0.1174	13.53	0.1158	14.36	0.1143	15.19	0.1129	16.02	0.1116
8.56	0.1279	9.39	0.1253	10.22	0.1231	11.05	0.1210	11.88	0.1191	12.71	0.1174	13.54	0.1158	14.37	0.1143	15.20	0.1129	16.03	0.1116
8.57	0.1279	9.40	0.1253	10.23	0.1230	11.06	0.1210	11.89	0.1191	12.72	0.1173	13.55	0.1157	14.38	0.1143	15.21	0.1129	16.04	0.1116
8.58	0.1278	9.41	0.1253	10.24	0.1230	11.07	0.1209	11.90	0.1191	12.73	0.1173	13.56	0.1157	14.39	0.1142	15.22	0.1129	16.05	0.1116
8.59	0.1278	9.42	0.1253	10.25	0.1230	11.08	0.1209	11.91	0.1190	12.74	0.1173	13.57	0.1157	14.40	0.1142	15.23	0.1128	16.06	0.1116
8.60	0.1278	9.43	0.1252	10.26	0.1230	11.09	0.1209	11.92	0.1190	12.75	0.1173	13.58	0.1157	14.41	0.1142	15.24	0.1128	16.07	0.1115
8.61	0.1277	9.44	0.1252	10.27	0.1229	11.10	0.1209	11.93	0.1190	12.76	0.1173	13.59	0.1157	14.42	0.1142	15.25	0.1128	16.08	0.1115
8.62	0.1277	9.45	0.1252	10.28	0.1229	11.11	0.1208	11.94	0.1190	12.77	0.1172	13.60	0.1157	14.43	0.1142	15.26	0.1128	16.09	0.1115
8.63	0.1277	9.46	0.1251	10.29	0.1229	11.12	0.1208	11.95	0.1190	12.78	0.1172	13.61	0.1156	14.44	0.1142	15.27	0.1128	16.10	0.1115
8.64	0.1276	9.47	0.1251	10.30	0.1229	11.13	0.1208	11.96	0.1189	12.79	0.1172	13.62	0.1156	14.45	0.1141	15.28	0.1128	16.11	0.1115
8.65	0.1276	9.48	0.1251	10.31	0.1228	11.14	0.1208	11.97	0.1189	12.80	0.1172	13.63	0.1156	14.46	0.1141	15.29	0.1127	16.12	0.1115
8.66	0.1276	9.49	0.1251	10.32	0.1228	11.15	0.1208	11.98	0.1189	12.81	0.1172	13.64	0.1156	14.47	0.1141	15.30	0.1127	16.13	0.1114
8.67	0.1275	9.50	0.1250	10.33	0.1228	11.16	0.1207	11.99	0.1189	12.82	0.1171	13.65	0.1156	14.48	0.1141	15.31	0.1127	16.14	0.1114
8.68	0.1275	9.51	0.1250	10.34	0.1228	11.17	0.1207	12.00	0.1188	12.83	0.1171	13.66	0.1155	14.49	0.1141	15.32	0.1127	16.15	0.1114
8.69	0.1275	9.52	0.1250	10.35	0.1227	11.18	0.1207	12.01	0.1188	12.84	0.1171	13.67	0.1155	14.50	0.1141	15.33	0.1127	16.16	0.1114
8.70	0.1274	9.53	0.1249	10.36	0.1227	11.19	0.1207	12.02	0.1188	12.85	0.1171	13.68	0.1155	14.51	0.1140	15.34	0.1127	16.17	0.1114
8.71	0.1274	9.54	0.1249	10.37	0.1227	11.20	0.1206	12.03	0.1188	12.86	0.1171	13.69	0.1155	14.52	0.1140	15.35	0.1127	16.18	0.1114
3.72	0.1274	9.55	0.1249	10.38	0.1226	11.21	0.1206	12.04	0.1188	12.87	0.1171	13.70	0.1155	14.53	0.1140	15.36	0.1126	16.19	0.1114
3.73	0.1273	9.56	0.1249	10.39	0.1226	11.22	0.1206	12.05	0.1187	12.88	0.1170	13.71	0.1155	14.54	0.1140	15.37	0.1126	16.20	0.1113
3.74	0.1273	9.57	0.1248	10.40	0.1226	11.23	0.1206	12.06	0.1187	12.89	0.1170	13.72	0.1154	14.55	0.1140	15.38	0.1126	16.21	0.1113
3.75	0.1273	9.58	0.1248	10.41	0.1226	11.24	0.1205	12.07	0.1187	12.90	0.1170	13.73	0.1154	14.56	0.1140	15.39	0.1126	16.22	0.1113
3.76	0.1273	9.59	0.1248	10.42	0.1225	11.25	0.1205	12.08	0.1187	12.91	0.1170	13.74	0.1154	14.57	0.1139	15.40	0.1126	16.23	0.1113
3.77	0.1272	9.60	0.1247	10.43	0.1225	11.26	0.1205	12.09	0.1187	12.92	0.1170	13.75	0.1154	14.58	0.1139	15.41	0.1126	16.24	0.1113
3.78	0.1272	9.61	0.1247	10.44	0.1225	11.27	0.1205	12.10	0.1186	12.93	0.1169	13.76	0.1154	14.59	0.1139	15.42	0.1125	16.25	0.1113
3.79	0.1272	9.62	0.1247	10.45	0.1225	11.28	0.1205	12.11	0.1186	12.94	0.1169	13.77	0.1153	14.60	0.1139	15.43	0.1125	16.26	0.1113
3.80	0.1271	9.63	0.1247	10.46	0.1224	11.29	0.1204	12.12	0.1186	12.95	0.1169	13.78	0.1153	14.61	0.1139	15.44	0.1125	16.27	0.1112
3.81	0.1271	9.64	0.1246	10.47	0.1224	11.30	0.1204	12.13	0.1186	12.96	0.1169	13.79	0.1153	14.62	0.1139	15.45	0.1125	16.28	0.1112
3.82	0.1271	9.65	0.1246	10.48	0.1224	11.31	0.1204	12.14	0.1185	12.97	0.1169	13.80	0.1153	14.63	0.1138	15.46	0.1125	16.29	0.1112
3.83	0.1270	9.66	0.1246	10.49	0.1224	11.32	0.1204	12.15	0.1185	12.98	0.1168	13.81	0.1153	14.64	0.1138	15.47	0.1125	16.30	0.1112
3.84	0.1270	9.67	0.1246	10.50	0.1223	11.33	0.1203	12.16	0.1185	12.99	0.1168	13.82	0.1153	14.65	0.1138	15.48	0.1124	16.31	0.1112
3.85	0.1270	9.68	0.1245	10.51	0.1223	11.34	0.1203	12.17	0.1185	13.00	0.1168	13.83	0.1152	14.66	0.1138	15.49	0.1124	16.32	0.1112
3.86	0.1269	9.69	0.1245	10.52	0.1223	11.35	0.1203	12.18	0.1185	13.01	0.1168	13.84	0.1152	14.67	0.1138	15.50	0.1124	16.33	0.1111
3.87	0.1269	9.70	0.1245	10.53	0.1223	11.36	0.1203	12.19											

Density	Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor	Density	Trans Factor
16.61	0.1107	17.42	0.1096	18.23	0.1085	19.04	0.1075	19.85	0.1065	20.66	0.1056
16.62	0.1107	17.43	0.1096	18.24	0.1085	19.05	0.1075	19.86	0.1065	20.67	0.1056
16.63	0.1107	17.44	0.1096	18.25	0.1085	19.06	0.1075	19.87	0.1065	20.68	0.1056
16.64	0.1107	17.45	0.1096	18.26	0.1085	19.07	0.1075	19.88	0.1065	20.69	0.1056
16.65	0.1107	17.46	0.1095	18.27	0.1085	19.08	0.1075	19.89	0.1065	20.70	0.1056
16.66	0.1107	17.47	0.1095	18.28	0.1085	19.09	0.1074	19.90	0.1065	20.71	0.1056
16.67	0.1107	17.48	0.1095	18.29	0.1084	19.10	0.1074	19.91	0.1065	20.72	0.1055
16.68	0.1106	17.49	0.1095	18.30	0.1084	19.11	0.1074	19.92	0.1065	20.73	0.1055
16.69	0.1106	17.50	0.1095	18.31	0.1084	19.12	0.1074	19.93	0.1064	20.74	0.1055
16.70	0.1106	17.51	0.1095	18.32	0.1084	19.13	0.1074	19.94	0.1064	20.75	0.1055
16.71	0.1106	17.52	0.1095	18.33	0.1084	19.14	0.1074	19.95	0.1064	20.76	0.1055
16.72	0.1106	17.53	0.1095	18.34	0.1084	19.15	0.1074	19.96	0.1064	20.77	0.1055
16.73	0.1106	17.54	0.1094	18.35	0.1084	19.16	0.1074	19.97	0.1064	20.78	0.1055
16.74	0.1106	17.55	0.1094	18.36	0.1084	19.17	0.1073	19.98	0.1064	20.79	0.1055
16.75	0.1105	17.56	0.1094	18.37	0.1083	19.18	0.1073	19.99	0.1064	20.80	0.1055
16.76	0.1105	17.57	0.1094	18.38	0.1083	19.19	0.1073	20.00	0.1064	20.81	0.1054
16.77	0.1105	17.58	0.1094	18.39	0.1083	19.20	0.1073	20.01	0.1063	20.82	0.1054
16.78	0.1105	17.59	0.1094	18.40	0.1083	19.21	0.1073	20.02	0.1063	20.83	0.1054
16.79	0.1105	17.60	0.1094	18.41	0.1083	19.22	0.1073	20.03	0.1063	20.84	0.1054
16.80	0.1105	17.61	0.1093	18.42	0.1083	19.23	0.1073	20.04	0.1063	20.85	0.1054
16.81	0.1105	17.62	0.1093	18.43	0.1083	19.24	0.1073	20.05	0.1063	20.86	0.1054
16.82	0.1104	17.63	0.1093	18.44	0.1083	19.25	0.1073	20.06	0.1063	20.87	0.1054
16.83	0.1104	17.64	0.1093	18.45	0.1082	19.26	0.1072	20.07	0.1063	20.88	0.1054
16.84	0.1104	17.65	0.1093	18.46	0.1082	19.27	0.1072	20.08	0.1063	20.89	0.1054
16.85	0.1104	17.66	0.1093	18.47	0.1082	19.28	0.1072	20.09	0.1063	20.90	0.1054
16.86	0.1104	17.67	0.1093	18.48	0.1082	19.29	0.1072	20.10	0.1062	20.91	0.1053
16.87	0.1104	17.68	0.1092	18.49	0.1082	19.30	0.1072	20.11	0.1062	20.92	0.1053
16.88	0.1104	17.69	0.1092	18.50	0.1082	19.31	0.1072	20.12	0.1062	20.93	0.1053
16.89	0.1103	17.70	0.1092	18.51	0.1082	19.32	0.1072	20.13	0.1062	20.94	0.1053
16.90	0.1103	17.71	0.1092	18.52	0.1082	19.33	0.1072	20.14	0.1062	20.95	0.1053
16.91	0.1103	17.72	0.1092	18.53	0.1081	19.34	0.1071	20.15	0.1062	20.96	0.1053
16.92	0.1103	17.73	0.1092	18.54	0.1081	19.35	0.1071	20.16	0.1062	20.97	0.1053
16.93	0.1103	17.74	0.1092	18.55	0.1081	19.36	0.1071	20.17	0.1062	20.98	0.1053
16.94	0.1103	17.75	0.1092	18.56	0.1081	19.37	0.1071	20.18	0.1062	20.99	0.1053
16.95	0.1103	17.76	0.1091	18.57	0.1081	19.38	0.1071	20.19	0.1061	21.00	0.1052
16.96	0.1102	17.77	0.1091	18.58	0.1081	19.39	0.1071	20.20	0.1061	21.01	0.1052
16.97	0.1102	17.78	0.1091	18.59	0.1081	19.40	0.1071	20.21	0.1061	21.02	0.1052
16.98	0.1102	17.79	0.1091	18.60	0.1081	19.41	0.1071	20.22	0.1061	21.03	0.1052
16.99	0.1102	17.80	0.1091	18.61	0.1080	19.42	0.1070	20.23	0.1061	21.04	0.1052
17.00	0.1102	17.81	0.1091	18.62	0.1080	19.43	0.1070	20.24	0.1061	21.05	0.1052
17.01	0.1102	17.82	0.1091	18.63	0.1080	19.44	0.1070	20.25	0.1061	21.06	0.1052
17.02	0.1102	17.83	0.1090	18.64	0.1080	19.45	0.1070	20.26	0.1061	21.07	0.1052
17.03	0.1101	17.84	0.1090	18.65	0.1080	19.46	0.1070	20.27	0.1061	21.08	0.1052
17.04	0.1101	17.85	0.1090	18.66	0.1080	19.47	0.1070	20.28	0.1060	21.09	0.1051
17.05	0.1101	17.86	0.1090	18.67	0.1080	19.48	0.1070	20.29	0.1060	21.10	0.1051
17.06	0.1101	17.87	0.1090	18.68	0.1079	19.49	0.1070	20.30	0.1060	21.11	0.1051
17.07	0.1101	17.88	0.1090	18.69	0.1079	19.50	0.1070	20.31	0.1060	21.12	0.1051
17.08	0.1101	17.89	0.1090	18.70	0.1079	19.51	0.1069	20.32	0.1060	21.13	0.1051
17.09	0.1101	17.90	0.1090	18.71	0.1079	19.52	0.1069	20.33	0.1060		
17.10	0.1100	17.91	0.1089	18.72	0.1079	19.53	0.1069	20.34	0.1060		
17.11	0.1100	17.92	0.1089	18.73	0.1079	19.54	0.1069	20.35	0.1060		
17.12	0.1100	17.93	0.1089	18.74	0.1079	19.55	0.1069	20.36	0.1059		
17.13	0.1100	17.94	0.1089	18.75	0.1079	19.56	0.1069	20.37	0.1059		
17.14	0.1100	17.95	0.1089	18.76	0.1079	19.57	0.1069	20.38	0.1059		
17.15	0.1100	17.96	0.1089	18.77	0.1078	19.58	0.1069	20.39	0.1059		
17.16	0.1100	17.97	0.1089	18.78	0.1078	19.59	0.1068	20.40	0.1059		
17.17	0.1099	17.98	0.1089	18.79	0.1078	19.60	0.1068	20.41	0.1059		
17.18	0.1099	17.99	0.1088	18.80	0.1078	19.61	0.1068	20.42	0.1059		
17.19	0.1099	18.00	0.1088	18.81	0.1078	19.62	0.1068	20.43	0.1059		
17.20	0.1099	18.01	0.1088	18.82	0.1078	19.63	0.1068	20.44	0.1059		
17.21	0.1099	18.02	0.1088	18.83	0.1078	19.64	0.1068	20.45	0.1058		
17.22	0.1099	18.03	0.1088	18.84	0.1078	19.65	0.1068	20.46	0.1058		
17.23	0.1099	18.04	0.1088	18.85	0.1077	19.66	0.1068	20.47	0.1058		
17.24	0.1098	18.05	0.1088	18.86	0.1077	19.67	0.1067	20.48	0.1058		
17.25	0.1098	18.06	0.1087	18.87	0.1077	19.68	0.1067	20.49	0.1058		
17.26	0.1098	18.07	0.1087	18.88	0.1077	19.69	0.1067	20.50	0.1058		
17.27	0.1098	18.08	0.1087	18.89	0.1077	19.70	0.1067	20.51	0.1058		
17.28	0.1098	18.09	0.1087	18.90	0.1077	19.71	0.1067	20.52	0.1058		
17.29	0.1098	18.10	0.1087	18.91	0.1077	19.72	0.1067	20.53	0.1058		
17.30	0.1098	18.11	0.1087	18.92	0.1077	19.73	0.1067	20.54	0.1057		
17.31	0.1098	18.12	0.1087	18.93	0.1076	19.74	0.1067	20.55	0.1057		
17.32	0.1097	18.13	0.1087	18.94	0.1076	19.75	0.1067	20.56	0.1057		
17.33	0.1097	18.14	0.1086	18.95	0.1076	19.76	0.1066	20.57	0.1057		
17.34	0.1097	18.15	0.1086	18.96	0.1076	19.77	0.1066	20.58	0.1057		
17.35	0.1097	18.16	0.1086	18.97	0.1076	19.78	0.1066	20.59	0.1057		
17.36	0.1097	18.17	0.1086	18.98	0.1076	19.79	0.1066	20.60	0.1057		
17.37	0.1097	18.18	0.1086	18.99	0.1076	19.80	0.1066	20.61	0.1057		
17.38	0.1097	18.19	0.1086	19.00	0.1076	19.81	0.1066	20.62	0.1057		
17.39	0.1096	18.20	0.1086	19.01	0.1075	19.82	0.1066	20.63	0.1056		
17.40	0.1096	18.21	0.1086	19.02	0.1075	19.83	0.1066	20.64	0.1056		
17.41	0.1096	18.22	0.1085	19.03	0.1075	19.84	0.1065	20.65	0.1056		

Form 148
2004-2005 Estimated
General Fund State Aid

Important: Include this form with the budget document to be filed with the State Department of Education.

1. 2004-2005 General Fund Budget (Form 150, Line 12)	<u>\$6,168,825</u>
2. Estimated Local Effort	
a. 2004-2005 Tax Levy 1-1-2005 to 6-30-2005 (Form 110, Table I, Line 5)	<u>\$853,401</u>
b. 2004-2005 Tax in Process (Form 110, Line 11) (General Fund only)	<u>\$14,710</u>
c. 2004-2005 Delinquent Tax (Form 110, Line 12, General Fund) x .667	<u>\$12,752</u>
d. 2004-2005 Mineral Production Tax (General Fund)	<u>\$0</u>
e. 2004-2005 In Lieu of Tax Payments on IRB's (General Fund)	<u>\$0</u>
f. 2004-2005 Federal Impact Aid PL 382 (formerly PL 874)*	<u>\$0</u>
g. 2004-2005 Pupil Tuition (General Fund only)	<u>\$0</u>
h. 6-30-2004 Unencumbered Cash Balances (General, Bilingual and Vocational Education Funds)	<u>\$924</u>
i. 2004-2005 Special Education State Aid	<u>\$471,962</u>
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f + 2g + 2h + 2i)	<u>\$1,353,749</u>
4. 2004-2005 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	<u>\$4,815,076</u>

*ONLY deduct 75% of the estimated 2004-2005 P.L. 382 receipts . The 25% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, capital outlay, or program weighted funds.)

FORM 155
2004-2005 LOCAL OPTION BUDGET

LOB AUTHORITY DUE TO RESOLUTIONS IN PRIOR YEARS (2003-2004 AND BEFORE)

- 1. Authorized percent of LOB in 1996-97 (GRANDFATHER PROVISION): 3.00 %
School year expires/expired 1997-1998 (see attached pages)..... AT Prior yr phase down..... = 3.00 %
- 2. Authorized percent of LOB due to a resolution published and approved
PRIOR 7/1/97 and still effective for 2004-2005 school year. Expires 0 = 0.00 %
- 3. Authorized percent of LOB due to a resolution published and approved
AFTER 7/1/97 and still effective for 2004-2005 school year. *** Expires 0 = 0.00 %
- 3a. INCREASE to the resolution adopted in Line 3 above.
Must be effective for 2004-2005 school year. Expires 0 = 0.00 %
- 4. AUTHORIZED PERCENT OF LOB DUE TO PRIOR RESOLUTIONS
((HIGHER OF 1 OR 2) + 3 + 3A) (Cannot exceed 25%)..... = 3.00 %

IN LIEU OF LOB AUTHORITY DUE TO RESOLUTIONS IN PRIOR YEARS

- 5. Authorized percent of LOB in LIEU of a previous resolution which has expired.
Approved for 2003-2004 and must be effective for 2004-2005 school year..... = 0.00 %
- 5a. INCREASE to the resolution adopted in line 5 above.
Approved for 2003-2004 and must be effective for 2004-2005 school year..... = 0.00 %

AUTHORITY DUE RESOLUTIONS IN PRIOR YEARS

- 6. AUTHORIZED PERCENT of LOB DUE TO PRIOR RESOLUTIONS (HIGHER OF 4 OR (5+5A))
(Cannot exceed 25%)..... = 3.00 %

LOB AUTHORITY DUE TO SPENDING UNDER THE AVERAGE 2003-2004

- 7. LOB percent authorized for 2003-2004 under average (see attached pages) = 21.56 %

TOTAL AUTHORITY FOR PRIOR YEARS

- 8. 2003-2004 TOTAL Authorized LOB percentage (If Line 5=0, use Line 6 + Line 7. Otherwise use Line 6)..... = 24.56 %

LOB AUTHORITY DUE TO SPENDING UNDER THE AVERAGE 2004-2005

- 9. 2003-2004 General Fund \$ 6,203,680
- 10. 2003-2004 LOB (Amount authorized) (Line 8 X Line 9) \$ 1,523,624
- 11. TOTAL (General Fund + LOB) (Line 9 + Line 10) \$ 7,727,304
- 12. 9/20/2003 FTE enrollment FTE 1,000.0
- 13. Budget per pupil (Line 11 / Line 12) \$ 7,727.30
- 14. State Average Budget per pupil (see Table 1) \$ 7,500.00
- 15. Difference of budget per pupil (Line 14 - Line 13) (If negative put in zero)..... \$ 0.00
- 16. Potential LOB authority [Line 15 x Line 12 (FTE)]..... \$ 0

- potential LOB authority percent (Line 16 / Line 9) (round to 2 decimal places) = 0.00 %
- 18. LOB authority under this provision for 2004-2005 (Line 17 x 100%)
(round to 2 decimal places)..... = 0.00 %
- 19. 2004-2005 Authorized LOB percent due to spending under average (Line 7 + Line 18) = 21.56 %

GRANDFATHER CLAUSE FOR USD'S SPENDING OVER AVERAGE

- 20. Adjustment due to phase-down of 1996-97 LOB authority (If Line 19 is EQUAL to Zero, Multiply Line 1 X _____ %*) -- Otherwise if Line 19 GREATER than Zero use Line 1)..... = 3.00 %

LOB AUTHORITY DUE TO RESOLUTIONS BEGINNING IN 2004-2005

- 21. Authorized percent of LOB due to a NEW resolution published and approved beginning with the 2004-2005 school year. School year it expires*** %
- 22. Added percent of LOB due to an INCREASE to a resolution adopted in (Line 3+3A). Effective in the 2004-2005 school year. School year it expires %
- 23. IN LIEU OF percent of LOB due to a NEW resolution published and approved beginning with the 2004-2005 school year. School year it expires %
- 24. IN LIEU OF percent of LOB due to an INCREASE to a resolution adopted in (Line 5+5A). Effective in the 2004-2005 school year. School year it expires %

LOB AUTHORITY FOR 2004-2005 **CANNOT EXCEED 25%**

- 25. Line 2 OR Line 20 Whichever is Higher (cannot exceed 25%)..... = 3.00 %
- 26. Line 5 0.00 % + Line 5A 0.00 % + Line 24 0.00 %
OR Line 23 0.00 % (Whichever is higher)..... = 0.00 %
- 27. Line 3 0.00 % + Line 3A 0.00 % + Line 19 21.56 %
+ Line 21 0.00 % + Line 25 3.00 %..... = 24.56 %
- 28. Line 3 0.00 % + Line 3A 0.00 % + Line 19 21.56 %
+ Line 22 0.00 % + Line 25 3.00 %..... = 24.56 %
- 29. LOB Percentage authority for 2004-2005 (higher of Lines 26, 27 or 28) = 24.56 %
- 30. COMPUTED LOB FOR 2004-2005
(2004-2005 General Fund \$ 6,168,825 X Line 29) \$ 1,515,063
- 31. ADOPTED LOB FOR 2004-2005 IF LESS THAN Line 30 \$ 1,368,857

* If expired PRIOR to 2004-2005 school year use 80% otherwise use 100%
 *** If resolution is continuous and permanent use 9999-9999.

Table 1

0 - 99.9	\$11,963
100 - 299.9	\$11,963 - (15.520 *(E - 100))
300 - 1,799.9	\$8,859 - (1.6260 *(E - 300))
1,800 and over	\$6,420

**E is defined as 9/20/2003 FTE enrollment (does not include declining enrollment amount). (Includes 4 yr old at-risk students.)

FORM 239
ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID
2004-2005

(This form should be included with the budget document and filed with the State Department of Education)

1. Adopted local option budget (cannot exceed Line 31, Form 155)	=	<u>\$1,368,857</u>
2. Estimated supplemental general state aid. Line 1 \$ <u>\$1,368,857</u> x	=	<u>\$339,613</u>
factor <u>0.2481</u> (see table below)		
3. Less prior year overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$339,613</u>

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LOCAL OPTION BUDGET RATE FOR 2004-05

USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE	USD	RATE
101	0.4944	244	0.0000	295	0.0000	349	0.2883	399	0.0000	448	0.2276	499	0.7455
102	0.2451	245	0.0385	297	0.0000	350	0.1742	400	0.2665	449	0.4522	500	0.4384
103	0.0000	246	0.6146	298	0.1041	351	0.0000	401	0.0000	450	0.3077	501	0.3259
104	0.0000	247	0.5279	299	0.0000	352	0.1579	402	0.5394	451	0.4861	502	0.0000
105	0.0924	248	0.5269	300	0.0000	353	0.4993	403	0.0000	452	0.0000	503	0.5312
106	0.0000	249	0.6266	301	0.0000	354	0.3698	404	0.5279	453	0.3799	504	0.6532
200	0.0000	250	0.2079	303	0.0000	355	0.3928	405	0.4550	454	0.5546	505	0.6293
202	0.4328	251	0.3378	305	0.2300	356	0.5742	406	0.4833	455	0.0000	506	0.6129
203	0.2186	252	0.3131	306	0.0000	357	0.6825	407	0.1982	456	0.2223	507	0.0000
204	0.2563	253	0.5020	307	0.4751	358	0.4903	408	0.3544	457	0.4487	508	0.6046
205	0.4658	254	0.0749	308	0.3754	359	0.3274	409	0.3612	458	0.3653	509	0.4890
206	0.1651	255	0.0000	309	0.1767	360	0.2009	410	0.3291	459	0.0000	511	0.0000
207	0.9887	256	0.3987	310	0.0000	361	0.3704	411	0.4082	460	0.3504	512	0.0000
208	0.0000	257	0.5894	311	0.3154	362	0.0000	412	0.0000	461	0.6035		
209	0.0000	258	0.4280	312	0.3072	363	0.0000	413	0.5694	462	0.4200		
210	0.0000	259	0.2485	313	0.2405	364	0.0678	415	0.2524	463	0.4413		
211	0.4971	260	0.3569	314	0.0000	365	0.2516	416	0.0000	464	0.3593		
212	0.1436	261	0.6219	315	0.2075	366	0.3031	417	0.2524	465	0.4400		
213	0.0000	262	0.4801	316	0.2408	367	0.4743	418	0.0981	466	0.0000		
214	0.0000	263	0.6050	320	0.4258	368	0.2464	419	0.2348	467	0.0000		
215	0.0000	264	0.3013	321	0.0000	369	0.2449	420	0.5057	468	0.1309		
216	0.0000	265	0.4186	322	0.2997	371	0.0379	421	0.3945	469	0.4259		
217	0.0000	266	0.4196	323	0.5221	372	0.5131	422	0.0000	470	0.5524		
218	0.0000	267	0.4317	324	0.2123	373	0.4716	423	0.0000	471	0.5430		
219	0.0014	268	0.5460	325	0.4050	374	0.0000	424	0.0000	473	0.2898		
220	0.0000	269	0.0000	326	0.1001	375	0.0000	425	0.3672	474	0.0000		
221	0.0000	270	0.0977	327	0.3410	376	0.3751	426	0.2697	475	0.7261		
222	0.4587	271	0.3188	328	0.0000	377	0.2759	427	0.1484	476	0.0000		
223	0.0879	272	0.1309	329	0.0327	378	0.4917	428	0.4631	477	0.0430		
224	0.0904	273	0.2077	330	0.1334	379	0.4345	429	0.5771	479	0.2584		
225	0.0000	274	0.0000	331	0.2508	380	0.3745	430	0.5572	480	0.5073		
226	0.0000	275	0.0000	332	0.0000	381	0.5408	431	0.3679	481	0.3413		
227	0.2072	278	0.3377	333	0.4005	382	0.3217	432	0.0601	482	0.0000		
228	0.0000	279	0.0803	334	0.0000	383	0.0117	433	0.0000	483	0.0000		
229	0.0000	281	0.0445	335	0.5373	384	0.2165	434	0.5285	484	0.3266		
230	0.2287	282	0.3186	336	0.5537	385	0.3416	435	0.4144	486	0.4443		
231	0.1285	283	0.5089	337	0.6630	386	0.2678	436	0.6283	487	0.5583		
232	0.0680	284	0.0000	338	0.5599	387	0.1542	437	0.0000	488	0.2030		
233	0.0000	285	0.3050	339	0.5435	388	0.1234	438	0.3707	489	0.0807		
234	0.5086	286	0.4860	340	0.5202	389	0.3382	439	0.6298	490	0.3624		
235	0.5664	287	0.4603	341	0.4997	390	0.0414	440	0.3070	491	0.4610		
237	0.1694	288	0.5295	342	0.3641	392	0.3429	441	0.4038	492	0.2529		
238	0.3244	289	0.3385	343	0.2481	393	0.3762	442	0.2515	493	0.3315		
239	0.2179	290	0.4414	344	0.5948	394	0.6254	443	0.5334	494	0.0000		
240	0.4344	291	0.0000	345	0.1349	395	0.0686	444	0.0000	495	0.3128		
241	0.0000	292	0.0000	346	0.3434	396	0.6512	445	0.3443	496	0.1703		
242	0.0000	293	0.3874	347	0.0000	397	0.0000	446	0.4018	497	0.0000		
243	0.3782	294	0.0659	348	0.3307	398	0.3353	447	0.6622	498	0.3962		

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 241
BOND AND INTEREST FUND #1
2004-2005

ESTIMATED BOND AND INTEREST STATE AID PAYMENTS
(Bonds Issued Prior to July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2004-05 bond and interest fund payments	=	<u>\$153,440</u>
2. Estimated bond and interest state aid. Line 1 x factor <u>0.0200</u> (see table below)	=	<u>\$3,069</u>
3. Less prior year overpayment	-	<u> </u>
4. Estimated bond and interest state aid payment (July 1, 2004 through June 30, 2005) (Line 2 - Line 3)	=	<u>\$3,069</u>

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5 Percent Assessed Valuation Table

USD	%	USD	%	USD	%	USD	%	USD	%	USD	%	USD	%	USD	%
101	0.18	244	0.00	295	0.00	349	0.05	399	0.00	448	0.01	499	0.34		
102	0.02	245	0.00	297	0.00	350	0.00	400	0.04	449	0.15	500	0.14		
103	0.00	246	0.26	298	0.00	351	0.00	401	0.00	450	0.06	501	0.07		
104	0.00	247	0.20	299	0.00	352	0.00	402	0.21	451	0.18	502	0.00		
105	0.00	248	0.20	300	0.00	353	0.18	403	0.00	452	0.00	503	0.20		
106	0.00	249	0.27	301	0.00	354	0.10	404	0.20	453	0.11	504	0.28		
200	0.00	250	0.00	303	0.00	355	0.12	405	0.16	454	0.22	505	0.27		
202	0.14	251	0.08	305	0.01	356	0.23	406	0.17	455	0.00	506	0.26		
203	0.00	252	0.06	306	0.00	357	0.30	407	0.00	456	0.01	507	0.00		
204	0.03	253	0.19	307	0.17	358	0.18	408	0.09	457	0.15	508	0.25		
205	0.16	254	0.00	308	0.10	359	0.07	409	0.10	458	0.10	509	0.18		
206	0.00	255	0.00	309	0.00	360	0.00	410	0.08	459	0.00	511	0.00		
207	0.50	256	0.12	310	0.00	361	0.10	411	0.13	460	0.09	512	0.00		
208	0.00	257	0.24	311	0.07	362	0.00	412	0.00	461	0.25				
209	0.00	258	0.14	312	0.06	363	0.00	413	0.23	462	0.13				
210	0.00	259	0.02	313	0.02	364	0.00	415	0.03	463	0.15				
211	0.18	260	0.09	314	0.00	365	0.03	416	0.00	464	0.09				
212	0.00	261	0.26	315	0.00	366	0.06	417	0.03	465	0.15				
213	0.00	262	0.17	316	0.02	367	0.17	418	0.00	466	0.00				
214	0.00	263	0.25	320	0.14	368	0.02	419	0.01	467	0.00				
215	0.00	264	0.06	321	0.00	369	0.02	420	0.19	468	0.00				
216	0.00	265	0.13	322	0.06	371	0.00	421	0.12	469	0.14				
217	0.00	266	0.13	323	0.20	372	0.19	422	0.00	470	0.22				
218	0.00	267	0.14	324	0.00	373	0.17	423	0.00	471	0.21				
219	0.00	268	0.21	325	0.12	374	0.00	424	0.00	473	0.05				
220	0.00	269	0.00	326	0.00	375	0.00	425	0.10	474	0.00				
221	0.00	270	0.00	327	0.08	376	0.10	426	0.04	475	0.33				
222	0.16	271	0.07	328	0.00	377	0.04	427	0.00	476	0.00				
223	0.00	272	0.00	329	0.00	378	0.18	428	0.16	477	0.00				
224	0.00	273	0.00	330	0.00	379	0.14	429	0.23	479	0.03				
225	0.00	274	0.00	331	0.03	380	0.10	430	0.22	480	0.19				
226	0.00	275	0.00	332	0.00	381	0.21	431	0.10	481	0.08				
227	0.00	278	0.08	333	0.12	382	0.07	432	0.00	482	0.00				
228	0.00	279	0.00	334	0.00	383	0.00	433	0.00	483	0.00				
229	0.00	281	0.00	335	0.21	384	0.00	434	0.20	484	0.07				
230	0.01	282	0.07	336	0.22	385	0.08	435	0.13	486	0.15				
231	0.00	283	0.19	337	0.29	386	0.04	436	0.27	487	0.22				
232	0.00	284	0.00	338	0.22	387	0.00	437	0.00	488	0.00				
233	0.00	285	0.06	339	0.21	388	0.00	438	0.10	489	0.00				
234	0.19	286	0.18	340	0.20	389	0.08	439	0.27	490	0.10				
235	0.23	287	0.16	341	0.18	390	0.00	440	0.06	491	0.16				
237	0.00	288	0.20	342	0.10	392	0.08	441	0.12	492	0.03				
238	0.07	289	0.08	343	0.02	393	0.11	442	0.03	493	0.08				
239	0.00	290	0.15	344	0.24	394	0.26	443	0.21	494	0.00				
240	0.14	291	0.00	345	0.00	395	0.00	444	0.00	495	0.06				
241	0.00	292	0.00	346	0.08	396	0.28	445	0.08	496	0.00				
242	0.00	293	0.11	347	0.00	397	0.00	446	0.12	497	0.00				
243	0.11	294	0.00	348	0.08	398	0.08	447	0.29	498	0.12				

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 242
BOND AND INTEREST FUND #1
2004-2005

ESTIMATED BOND AND INTEREST STATE AID PAYMENTS
(Bonds Issued After July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum.

1. Estimated 2004-05 bond and interest fund payments	=	<u>\$148,055</u>
2. Estimated bond and interest state aid. Line 1 x factor <u>0.2200</u> (see table below)	=	<u>\$32,572</u>
3. Less prior year overpayment	-	<u> </u>
4. Estimated bond and interest state aid payment (July 1, 2004 through June 30, 2005) (Line 2 - Line 3)	=	<u>\$32,572</u>

Rev. 5/28/04

25 Percent Assessed Valuation Table

USD	%	USD	%	USD	%	USD	%	USD	%	USD	%	USD	%
101	0.38	244	0.00	295	0.00	349	0.25	399	0.00	448	0.21	499	0.54
102	0.22	245	0.09	297	0.01	350	0.18	400	0.24	449	0.35	500	0.34
103	0.00	246	0.46	298	0.13	351	0.00	401	0.00	450	0.26	501	0.27
104	0.00	247	0.40	299	0.00	352	0.17	402	0.41	451	0.38	502	0.00
105	0.12	248	0.40	300	0.00	353	0.38	403	0.01	452	0.00	503	0.40
106	0.00	249	0.47	301	0.00	354	0.30	404	0.40	453	0.31	504	0.48
200	0.00	250	0.20	303	0.00	355	0.32	405	0.36	454	0.42	505	0.47
202	0.34	251	0.28	305	0.21	356	0.43	406	0.37	455	0.00	506	0.46
203	0.20	252	0.26	306	0.00	357	0.50	407	0.19	456	0.21	507	0.00
204	0.23	253	0.39	307	0.37	358	0.38	408	0.29	457	0.35	508	0.45
205	0.36	254	0.11	308	0.30	359	0.27	409	0.30	458	0.30	509	0.38
206	0.17	255	0.01	309	0.18	360	0.19	410	0.28	459	0.04	511	0.00
207	0.70	256	0.32	310	0.00	361	0.30	411	0.33	460	0.29	512	0.00
208	0.00	257	0.44	311	0.27	362	0.00	412	0.01	461	0.45		
209	0.00	258	0.34	312	0.26	363	0.00	413	0.43	462	0.33		
210	0.00	259	0.22	313	0.22	364	0.11	415	0.23	463	0.35		
211	0.38	260	0.29	314	0.00	365	0.23	416	0.05	464	0.29		
212	0.16	261	0.46	315	0.20	366	0.26	417	0.23	465	0.35		
213	0.00	262	0.37	316	0.22	367	0.37	418	0.13	466	0.00		
214	0.00	263	0.45	320	0.34	368	0.22	419	0.21	467	0.00		
215	0.00	264	0.26	321	0.00	369	0.22	420	0.39	468	0.15		
216	0.00	265	0.33	322	0.26	371	0.09	421	0.32	469	0.34		
217	0.00	266	0.33	323	0.40	372	0.39	422	0.01	470	0.42		
218	0.00	267	0.34	324	0.20	373	0.37	423	0.00	471	0.41		
219	0.07	268	0.41	325	0.32	374	0.00	424	0.00	473	0.25		
220	0.00	269	0.00	326	0.13	375	0.00	425	0.30	474	0.00		
221	0.00	270	0.13	327	0.28	376	0.30	426	0.24	475	0.53		
222	0.36	271	0.27	328	0.00	377	0.24	427	0.16	476	0.00		
223	0.12	272	0.15	329	0.09	378	0.38	428	0.36	477	0.09		
224	0.12	273	0.20	330	0.15	379	0.34	429	0.43	479	0.23		
225	0.00	274	0.04	331	0.23	380	0.30	430	0.42	480	0.39		
226	0.00	275	0.00	332	0.00	381	0.41	431	0.30	481	0.28		
227	0.20	278	0.28	333	0.32	382	0.27	432	0.10	482	0.00		
228	0.00	279	0.12	334	0.04	383	0.07	433	0.06	483	0.02		
229	0.00	281	0.09	335	0.41	384	0.20	434	0.40	484	0.27		
230	0.21	282	0.27	336	0.42	385	0.28	435	0.33	486	0.35		
231	0.15	283	0.39	337	0.49	386	0.24	436	0.47	487	0.42		
232	0.11	284	0.00	338	0.42	387	0.16	437	0.02	488	0.19		
233	0.06	285	0.26	339	0.41	388	0.14	438	0.30	489	0.12		
234	0.39	286	0.38	340	0.40	389	0.28	439	0.47	490	0.30		
235	0.43	287	0.36	341	0.38	390	0.09	440	0.26	491	0.36		
237	0.17	288	0.40	342	0.30	392	0.28	441	0.32	492	0.23		
238	0.27	289	0.28	343	0.22	393	0.31	442	0.23	493	0.28		
239	0.20	290	0.35	344	0.44	394	0.46	443	0.41	494	0.00		
240	0.34	291	0.03	345	0.15	395	0.11	444	0.00	495	0.26		
241	0.00	292	0.06	346	0.28	396	0.48	445	0.28	496	0.17		
242	0.02	293	0.31	347	0.05	397	0.06	446	0.32	497	0.00		
243	0.31	294	0.11	348	0.28	398	0.28	447	0.49	498	0.32		