

**USD Form 151  
 2015-2016  
 GENERAL FUND BUDGET AUTHORITY**

1. 2014-15 General State Aid (See Table I)					=	<u>\$48,823,571</u>
2. 2015-16 Virtual State Aid						
A. Full-Time Virtual	<u>877.0</u>	FTE	x	\$5,000	=	<u>4,385,000</u>
B. Part-Time Virtual	<u>345.3</u>	FTE	x	\$4,045	=	<u>1,396,739</u>
C. Adult Credits Virtual*	<u>75.00</u>	Credits	x	\$933	=	<u>69,975</u>
*No student shall be counted for more than 6 credits per year						
Total Virtual State Aid (2.A through 2.C)					=	<u>5,851,714</u>
3. 2015-16 New Facilities State Aid	<u>900.0</u>	FTE	x	.25 x \$3,852	=	<u>866,700</u>
4. Special Levies						
A. Cost of Living (General Fund excl COL)	<u>81,678,818</u>		x	<u>1.97%</u>	=	<u>1,609,073</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>1,609,073</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>10,238.0</u>	FTE	x	<u>\$25</u>	=	<u>255,950</u>
7. 6/30/2015 Unencumbered Cash Balance (General Fund)					=	<u>0</u>
8. 2015-16 General State Aid						
	<u>\$57,407,008</u>	minus		<u>0</u>	=	<u>\$57,407,008</u>
	(Sum of lines 1 through 6)			(Line 7)		
9. 2015-16 Supplemental General State Aid (2014-15 Actual excludes FY15 overpayment)					=	<u>4,203,557</u>
10. 2015-16 Special Education State Aid (see Form 118)					=	<u>12,641,250</u>
11. 2015-16 KPERs State Aid (see Form 195)					=	<u>9,001,076</u>
12. 2015-16 Capital Outlay State Aid (2014-15 Actual excludes FY15 overpayment)					=	<u>0</u>
13. 2015-16 Total State Aid Flow-Thru General Fund (Lines 8 through 12)					=	<u>\$83,252,891</u>
14. 2015-2016 Mineral Production Tax (General Fund)					=	<u>\$0</u>
15. 2015-2016 Federal Impact Aid PL 382 (formerly PL 874)					=	<u>\$0</u>
16. 2015-2016 Pupil Tuition (General Fund only)					=	<u>\$30,000</u>
17. Transfers From Authorized Funds (Code 06 Line 165)					=	<u>\$0</u>
18. Interest on idle funds					=	<u>\$5,000</u>
19. 2015-2016 Estimated General Fund Budget Authority (Line 7 plus Lines 13 through 18)					=	<u>\$83,287,891</u>

**Table I  
 Adjusted General State Aid Calculation**

1. 2014-15 General State Aid			=	<u>\$55,094,254</u>
2. Less 2014-15 Virtual State Aid	<u>1,242.0</u>	Wtd FTE x \$3,852	=	<u>4,784,184</u>
3. Less 2014-15 Special Levies State Aid				
A. Cost of Living	<u>335.0</u>	Wtd FTE x \$3,852	=	<u>\$1,290,420</u>
B. Declining Enrollment	<u>0.0</u>	Wtd FTE x \$3,852	=	<u>\$0</u>
C. Ancillary Facilities	<u>0.0</u>	Wtd FTE x \$3,852	=	<u>\$0</u>
Total Special Levies State Aid (3.A through 3.C)			=	<u>1,290,420</u>
4. Less Amount to fund Extraordinary Need State Aid (Line 1 minus (Line 2 + Line 3) x 0.4%)			=	<u>196,079</u>
5. Less 2014-15 New Facilities State Aid	<u>0.0</u>	Wtd FTE x \$3,852	=	<u>0</u>
6. 2014-15 Adjusted General State Aid (Line 1 - (Lines 2 + 3 + 4 + 5)) (Goes to Form 151 Line 1)			=	<u>\$48,823,571</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>10,088.0</u>				
2. Sept. 20, 2015, FTE enrollment (Excludes 4 yr old at risk students.)			=	<u>10,188.0</u>				
3. 3 Year Average FTE:	(	$\frac{9,971.1}{(9/20/2013\ FTE)^*}$	+	$\frac{10,088.0}{(line\ 1)}$	+		=	
		$\frac{10,188.0}{(line\ 2)}$	) / 3 =	$\frac{10,082.4}{(goes\ to\ line\ 3)}$			=	<u>10,082.4</u>
4. Sept. 20, 2015, 4 yr old at risk students			=	<u>50.0</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>10,238.0</u>				