

**Form 150
2023-2024
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1. 2023-24 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)		=	<u>7,207.7</u>	
2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				
9/20/23 <u>150.0</u> + 2/20/24 <u>40.0</u>		=	<u>190.0</u>	
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>7,397.7</u>	
4. Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3)	<u>7,397.7</u> x	<u>0.035040</u> factor (from Table II)	= <u>259.2</u>	
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))			= <u>118.5</u>	
A. (9/20/23 Contact Hrs <u>1,650.0</u> + 2/20/24 Contact Hrs <u>150.0</u>) / 6 x 0.395		=	<u>118.5</u>	
B. (9/20/23 ELL Headcount <u>575</u> + 2/20/24 ELL Hdct <u>50</u>) x .185		=	<u>115.6</u>	
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>				
6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))				
(9/20/23 CTE contact hrs <u>1,300.0</u> + 2/20/24 contact hrs <u>50.0</u>) / 6 x 0.5		=	<u>112.5</u>	
7. Estimated 2023-24 At-Risk Student Weighting				
9/20/23 Free Lunch <u>2,800</u> + 2/20/24 Free Lunch <u>100</u> x 0.484		=	<u>1,403.6</u>	
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)			= <u>139.3</u>	
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)	<u>1,424,386</u> ÷	\$5,088	= <u>280.0</u>	
10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,088	= <u>0.0</u>	
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>9,345,600</u> ÷	\$5,088	= <u>1,836.8</u>	
12. Estimated FHSU Math & Science Academy FTE enrollment			= <u>0.0</u>	
13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4)			= <u>\$120,904</u>	
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>11,547.6</u> x	\$5,088 + 120904	= <u>\$58,875,093</u>	
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0	<u>\$0</u> ÷	\$5,088	= <u>0.0</u>
	(maximum allowed for this district)	(Amt district will use, up to the maximum)		
16. Total General Fund Budget Authority including Cost of Living.	<u>11,547.6</u> x	\$5,088 + 120904	= <u>\$58,875,093</u>	

Local Option Budget -- See Form 155

17. Estimated 2023-24 LOB General Fund budget (excludes Virtual & FHSU weighting) & includes higher of 2008-09 Spec Ed or current yr Spec Ed (Lines 3 through 10 + 15) = 9710.8 x \$5158 = \$50088306 + <u>9,345,600</u> (Spec Ed)		=	<u>\$59,433,906</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>		
2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		=	<u>6,665.2</u>
3. 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20. (Excludes Preschool-Aged At-Risk (4 yr Old)) (Must be at least 25 FTE or 1% of Line 2. If it doesn't meet criteria then calculates zero.)	<u>437.9</u>	=	<u>437.9</u>
4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		=	<u>6,663.1</u>
5. Estimated 2/20/22 Audited FTE of new students of military families, not enrolled on 9/20/21. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4. If it doesn't meet criteria then calculates zero.)	<u>380.0</u>	=	<u>380.0</u>
6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		=	<u>6,895.6</u>
7. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22. (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6. If it doesn't meet criteria then calculates zero.)	<u>312.1</u>	=	<u>312.1</u>

8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>7,103.1</u>
9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>7,043.1</u>
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.)	=	<u>7,207.7</u>
11. 3 YR AVG FTE*: (
<u>7,103.1</u> + <u>7,043.1</u> +		
(line 8) (line 9)		
<u>7,207.7</u>) ÷ 3 = <u>7,118.0</u>	=	<u>0.0</u>
(line 10) (goes to line 11)		
* Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual; but includes 2/20 military students if they qualify for the Military Provision that year.		
12. 2023-24 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG).	=	<u>7,207.7</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>7,207.7</u>

TABLE II - Low and High Enrollment Weighting (KSA 72-5149)

Enrollment of District	Factor
0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]÷3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]÷3642.4} -1
1622 and over	0.03504

E is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

{[5406 - 1.237500 (954.0 - 300)]÷3642.4}-1
 {[5406 - 1.237500 (654.0)]÷3642.4}-1
 {[5406 - 809.325]÷3642.4}-1
 {4597.675÷3642.4} -1
 1.261991-1
 0.261991

TABLE III - Transportation Weighting (KSA 72-5148)

1. Area of district in square miles 9-20-2023.	=	<u>262.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2023 who reside in the district 2.5 miles or more (Estimated)	<u>2,000.0</u> + 2-20-24 <u>120.0</u>	= <u>2,120.0</u>
3. Index of density = Line 2	<u>2,120.0</u> divided by Line 1 <u>262.0</u>	= <u>8.092</u>
4. Using index of density (Line 3), determine Per Capita Allowance.		= <u>\$550</u>
	Factor A [BASE Change]	1.2216
	Factor B [Transported Students times Per Capita Allowance]	\$1,166,000
	Factor C [Factor B times Constant]	\$1,166,000
	Factor D [Factor C times Factor A]	\$1,424,386
6. 2023-24 Trans. State Aid =	<u>1,424,386</u> (to Line 9, Page 1)	= <u>1,424,386</u>

In no event shall the transportation weighting of the school district result in the portion of such school district's state foundation aid attributable to the transportation weighting being in excess of 110% of such school district's total expenditures from all funds for transporting students for the immediately preceding school year.

**TABLE IV
Virtual State Aid (KSA 72-3715)**

1. Estimated 9/20/23 FTE enrollment for full-time students enrolled in virtual programs.	<u>12.0</u> X	\$5,600	=	<u>67,200</u>
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	<u>5.0</u> X	\$2,800	=	<u>14,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	<u>50.00</u> X	\$709	=	<u>35,450</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	<u>6.00</u> X	\$709	=	<u>4,254</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	<u>\$120,904</u>

*No student shall be counted for more than 6 credits per year.

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

TABLE V
High At-Risk Weighting Calculation (KSA 72-5151)

1. Estimated 2023-24 Free Lunch Percentage (1B divided by 1A)		=	<u>38.16 %</u>
A. 9/20/23 + 2/20/24 Headcount (from Open page)		=	<u>7,600</u>
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)		=	<u>2,900</u>
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)		=	<u>139.3</u>
A. USD Level (i or ii)		=	<u>64.1</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>64.1</u>	
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		=	<u>139.3</u>

TABLE VI
At-Risk and High Density At-Risk State Foundation Aid - Required Transfer
From General Fund to At-Risk K-12 Fund (K.S.A. 72-5151)

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>1,403.6</u>		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>139.3</u>		
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5088] =	<u>1,542.9</u> X	\$5,088	= <u>\$7,850,275</u>

Page 1 Footnotes:

- (a) Weighted FTE enrollment is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{1,650.0}{6} \times 0.395 = 108.6250$ [Form 150 Line 5]
- (b) FTE is computed by taking the total headcount of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2023 and multiplying by factor of 0.185. Total headcount $575 \times 0.185 = 106.3750$ [Form 150 Line 5]
- (c) FTE is computed by taking the total clock hours of career and technical education students who are enrolled and attending in an approved vocational class on 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{1,300.0}{6} = 216.6667$ [Form 150 Line 6]
- (e) Preschool-Aged At-Risk (3 yr and 4 yr Old) students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).

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

Qualifying for the 3yr Average (Goes to Table I)

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|--|---|------------|
| 1. Did the district receive Federal Impact Aid? | = | <u>YES</u> |
| 2. Did the district have a military dependent student enrolled during the 2022-2023 school year? | = | <u>YES</u> |
| 3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year? | = | <u>NO</u> |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/24 Est. FTE Enrollment 410.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 7,000.0 = YES