

**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>25,904.9</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>149.5</u> + 2/20/24 <u>0.0</u>				= <u>149.5</u>
3.	2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				= <u>26,054.4</u>
4.	Estimated 2023-24 weighted low enrollment and high enrollment.				
	(from line 3) <u>26,054.4</u> x <u>0.035040</u> factor (from Table II)				= <u>912.9</u>
5.	Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))				= <u>447.3</u>
	A. (9/20/23 Contact Hrs <u>4,459.4</u> + 2/20/24 Contact Hrs <u>0.0</u> ) / 6 x 0.395				= <u>293.6</u>
	B. (9/20/23 ELL Headcount <u>2,418</u> + 2/20/24 ELL Hdct <u>0</u> ) x .185				= <u>447.3</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>7,554.0</u> + 2/20/24 contact hrs <u>0.0</u> ) / 6 x 0.5				= <u>629.5</u>
7.	Estimated 2023-24 At-Risk Student Weighting				
	9/20/23 Free Lunch <u>9,450</u> + 2/20/24 Free Lunch <u>0</u> x 0.484				= <u>4,573.8</u>
8.	Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)				= <u>375.7</u>
9.	Estimated 2023-24 Transportation Weighting (Table III, Line 6)	<u>3,307,665</u> ÷	\$5,088		= <u>650.1</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>25,236,762</u> ÷	\$5,088		= <u>4,960.1</u>
12.	Estimated FHSU Math & Science Academy FTE enrollment				= <u>1.0</u>
13.	Estimated 2023-24 Virtual State Aid (Table IV, Line 4)				= <u>\$35,450</u>
14.	Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>38,604.8</u> x	\$5,088	+ 35450	= <u>\$196,456,672</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$12,907,203	<u>\$14,197,924</u> ÷	\$5,088	= <u>2,536.8</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>41,141.6</u> x	\$5,088	+ 35450	= <u>\$209,363,911</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) = 36180.5 x \$5158 = \$186619019 + <u>26,103,306</u> (Spec Ed)				= <u>\$212,722,325</u>

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>25,571.3</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>0.0</u>			= <u>0.0</u>
4.	9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)				= <u>25,769.9</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>0.0</u>			= <u>0.0</u>
6.	9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)				= <u>25,904.9</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>0.0</u>			= <u>0.0</u>

8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>25,571.3</u>
9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>25,769.9</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>25,904.9</u>
11. 3 YR AVG FTE*: (		
<u>25,571.3</u> + <u>25,769.9</u> +		
(line 8) (line 9)		
<u>25,904.9</u> ) ÷ 3 = <u>25,748.7</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>25,904.9</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>25,904.9</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>72.0</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>4,923.0</u> + 2-20-24 <u>0.0</u>	= <u>4,923.0</u>
3. Index of density = Line 2	<u>4,923.0</u> divided by Line 1 <u>72.0</u>	= <u>68.375</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]	\$2,707,650
	Factor C [Factor B times Constant]	\$2,707,650
	Factor D [Factor C times Factor A]	\$3,307,665
6. 2023-24 Trans. State Aid = <u>3,307,665</u>	(to Line 9, Page 1)	= <u>3,307,665</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>0.0</u> X	\$5,600	=	<u>0</u>
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	<u>0.0</u> X	\$2,800	=	<u>0</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>0.00</u> X	\$709	=	<u>0</u>
5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>			=	<b><u>\$35,450</u></b>

\*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>35.60</u> %
A. 9/20/23 + 2/20/24 Headcount (from Open page)		=	<u>26,547</u>		
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)		=	<u>9,450</u>		
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>375.7</u>
A. USD Level (i or ii)		=	<u>39.7</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>39.7</u>		
B. SCHOOL Level      ***Enter building enrollment on HD-AR_BLDG worksheet***		=	<u>375.7</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>4,573.8</u>		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =		<u>375.7</u>		
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5088] =		<u>4,949.5</u> X	\$5,088	= <u>\$25,183,056</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  $\frac{4,459.4}{6} \times 0.395 = \frac{293.5772}{6}$  [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  $2,418 \times 0.185 = 447.3300$  [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  $\frac{7,554.0}{6} = 1259.0000$  [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)**

1. Did the district receive Federal Impact Aid?	=	<u>NO</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 0.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 25,867.1 = NO

**FORM 155**  
**2023-2024 LOCAL OPTION BUDGET**

1. Authorized percent for 2023-24 school year (Max 31.6%)	=	<u>31.60</u> %
2. Authorized percent due to Election to increase LOB authority (Max 33%)		
Expires	_____ 9999 =	<u>33.00</u> %
3. As authorized by KSA 72-5143, the Board adopted a resolution with no protest to increase LOB authority. (Max 33%)		
School year it expires	Expires _____	<u>0.00</u> %
4. Max LOB percent authority (Max of Lines 1, 2 or 3) (Max 33%)	=	<u>33.00</u> %
5. Percent certified on April as provided by KSA 72-5143	=	<u>33.00</u> %
6. COMPUTED LOB FOR 2023-2024		
(2023-24 LOB Base General Fund \$ _____ 212,722,325 X Lower of Line 4 or Line 5 .....		\$ <u>70,198,367</u>
7. ADOPTED LOB FOR 2023-2024 .....		\$ <u>70,198,367</u>

**Note:** Minimum adopted LOB must be 15% of LOB Base General Fund.

**KSA 72-5143**

*(2)(A) The amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the K-12 At-Risk fund of such school district.*

Percent of at-risk weighting to total adjusted (weighted) enrollment: \_\_\_\_\_ 11.16 %  
Amount required to transfer from Supplemental General Fund to K-12 At-Risk Fund: \_\_\_\_\_ \$7,834,138

*(2)(B) The amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the bilingual education fund of such school district.*

Percent of bilingual weighting to total adjusted (weighted) enrollment: \_\_\_\_\_ 1.09 %  
Amount required to transfer from Supplemental General Fund to Bilingual Fund: \_\_\_\_\_ \$765,162