

**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>3,153.4</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>60.0</u>	+	2/20/24	<u>0.0</u>
				=	<u>60.0</u>
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>3,213.4</u>
4. Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3)	<u>3,213.4</u>	x	<u>0.035040</u>	factor (from Table II)	= <u>112.6</u>
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>89.1</u>
A. (9/20/23 Contact Hrs <u>1,354.0</u> + 2/20/24 Contact Hrs <u>0.0</u> ) / 6 x 0.395				=	<u>89.1</u>
B. (9/20/23 ELL Headcount <u>361</u> + 2/20/24 ELL Hdct <u>0</u> ) x .185				=	<u>66.8</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>490.9</u> + 2/20/24 contact hrs <u>0.0</u> ) / 6 x 0.5				=	<u>40.9</u>
7. Estimated 2023-24 At-Risk Student Weighting					
9/20/23 Free Lunch <u>1,977</u> + 2/20/24 Free Lunch <u>0</u> x 0.484				=	<u>956.9</u>
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>207.6</u>
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)		<u>438,066</u>	÷	\$5,088	= <u>86.1</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>3,804,442</u>	÷	\$5,088	= <u>747.7</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>\$266,360</u>
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		<u>5,454.3</u>	x	\$5,088 + 266360	= <u>\$28,017,838</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)		\$0	÷	\$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>5,454.3</u>	x	\$5,088 + 266360	= <u>\$28,017,838</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) = 4706.6 x \$5158 = \$24,276,643 + <u>3,804,442</u> (Spec Ed)				=	<u>\$28,081,085</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>3,074.0</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>3,095.6</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>3,153.4</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.) = 3,074.0
9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 3,095.6
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 3,153.4
11. 3 YR AVG FTE\*: ( 3,074.0 + 3,095.6 + 3,153.4 ) ÷ 3 = 3,107.7 = 0.0  
 (line 8) (line 9) (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). = 3,153.4
13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 3,153.4

**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. = 43.0
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) 652.0 + 2-20-24 0.0 = 652.0
3. Index of density = Line 2 652.0 divided by Line 1 43.0 = 15.163
4. Using index of density (Line 3), determine Per Capita Allowance. = \$550
- |  |  |           |
|--|--|-----------|
|  | Factor A [BASE Change]                                     | 1.2216    |
|  | Factor B [Transported Students times Per Capita Allowance] | \$358,600 |
|  | Factor C [Factor B times Constant]                         | \$358,600 |
|  | Factor D [Factor C times Factor A]                         | \$438,066 |
6. 2023-24 Trans. State Aid = 438,066 (to Line 9, Page 1) = 438,066

*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>40.0</u> X  | \$5,600 | = | <u>224,000</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>30.00</u> X | \$709   | = | <u>21,270</u>           |
| 4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)                 | <u>10.00</u> X | \$709   | = | <u>7,090</u>            |
| 5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>                     |                |         | = | <b><u>\$266,360</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>62.66</u> %
A. 9/20/23 + 2/20/24 Headcount (from Open page)		=	<u>3,155</u>		
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)		=	<u>1,977</u>		
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>207.6</u>
A. USD Level (i or ii)				=	<u>207.6</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>207.6</u>			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>			
B. SCHOOL Level      Do NOT need to enter information by building				=	<u>0.0</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>956.9</u>		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>207.6</u>		
3. Estimated 2023-24 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5088 ] =	<u>1,164.5</u> X	\$5,088	= <u>\$5,924,976</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 1,354.0 ÷ 6 x 0.395 = 89.1383 [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 361 x 0.185 = 66.7850 [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 490.9 ÷ 6 = 81.8167 [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? = NO
- 2. Did the district have a military dependent student enrolled during the 2022-2023 school year? = YES
- 3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year? = NO

**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 3,095.6 = NO