

**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>19,917.7</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>525.0</u> + 2/20/24 <u>0.0</u>			=	<u>525.0</u>
3.	2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>20,442.7</u>
4.	Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3)	<u>20,442.7</u>	x	<u>0.035040</u>	factor (from Table II)
				=	<u>716.3</u>
5.	Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))			=	<u>1,570.7</u>
	A. (9/20/23 Contact Hrs <u>16,900.0</u> + 2/20/24 Contact Hrs <u>0.0</u> ) / 6 x 0.395			=	<u>1,112.6</u>
	B. (9/20/23 ELL Headcount <u>8,490</u> + 2/20/24 ELL Hdct <u>0</u> ) x .185			=	<u>1,570.7</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>6,000.0</u> + 2/20/24 contact hrs <u>0.0</u> ) / 6 x 0.5			=	<u>500.0</u>
7.	Estimated 2023-24 At-Risk Student Weighting				
	9/20/23 Free Lunch <u>16,300</u> + 2/20/24 Free Lunch <u>0</u> x 0.484			=	<u>7,889.2</u>
8.	Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>1,711.5</u>
9.	Estimated 2023-24 Transportation Weighting (Table III, Line 6)	<u>2,351,580</u> ÷	\$5,088	=	<u>462.2</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>17,751,962</u> ÷	\$5,088	=	<u>3,489.0</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>\$1,674,170</u>
14.	Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>36,781.6</u> x	\$5,088	+ 1674170	= <u>\$188,818,951</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>36,781.6</u> x	\$5,088	+ 1674170	= <u>\$188,818,951</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) = 33292.6 x \$5158 = \$171723231 + <u>17,751,962</u> (Spec Ed)			=	<u>\$189,475,193</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>20,509.3</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>19,917.7</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>19,733.6</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>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>20,509.3</u>
9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)	=	<u>19,917.7</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>19,733.6</u>
11. 3 YR AVG FTE*: (		
<u>20,509.3</u> + <u>19,917.7</u> +		
(line 8) (line 9)		
<u>19,733.6</u> ) ÷ 3 = <u>20,053.5</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>19,917.7</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>19,917.7</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>59.0</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>3,500.0</u> + 2-20-24 <u>0.0</u>	= <u>3,500.0</u>
3. Index of density = Line 2	<u>3,500.0</u> divided by Line 1 <u>59.0</u>	= <u>59.322</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]	\$1,925,000
	Factor C [Factor B times Constant]	\$1,925,000
	Factor D [Factor C times Factor A]	\$2,351,580
6. 2023-24 Trans. State Aid = <u>2,351,580</u>	(to Line 9, Page 1)	= <u>2,351,580</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>225.0</u> X	\$5,600	=	<u>1,260,000</u>
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	<u>115.0</u> X	\$2,800	=	<u>322,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	<u>120.00</u> X	\$709	=	<u>85,080</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>\$1,674,170</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>72.12 %</u>
A. 9/20/23 + 2/20/24 Headcount (from Open page)	=	<u>22,600</u>	
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)	=	<u>16,300</u>	
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)		=	<u>1,711.5</u>
A. USD Level (i or ii)	=	<u>1,711.5</u>	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>1,711.5</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>7,889.2</u>		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>1,711.5</u>		
3. Estimated 2023-24 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5088 ] =	<u>9,600.7</u> X	\$5,088	= <u>\$48,848,362</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  $\frac{16,900.0}{6} \times 0.395 = 1112.5833$  [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  $8,490 \times 0.185 = 1570.6500$  [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  $\frac{6,000.0}{6} = 1000.0000$  [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>NO</u>  |
| 3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year? | = | <u>YES</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 21,600.0 = NO