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) = 19,917.7

2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)

   9/20/23 525.0 + 2/20/24 0.0 = 525.0

3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 20,442.7

4. Estimated 2023-24 weighted enrollment and high enrollment.

   (from line 3) 20,442.7 x 0.035040 factor (from Table II) = 716.3

5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b)) = 1,570.7

   A. (9/20/23 Contact Hrs 16,900.0 + 2/20/24 Contact Hrs 0.0) / 6 x 0.395 = 1,112.6
   B. (9/20/23 ELL Headcount 8,490 + 2/20/24 ELL Hct 0) x .185 = 1,570.7

   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))

   (9/20/23 CTE contact hrs 6,000.0 + 2/20/24 contact hrs 0.0) / 6 x 0.5 = 500.0

7. Estimated 2023-24 At-Risk Student Weighting

   9/20/23 Free Lunch 16,300 + 2/20/24 Free Lunch 0 x 0.484 = 7,889.2

8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2) = 1,711.5

9. Estimated 2023-24 Transportation Weighting (Table III, Line 6) 2,351,580 $5,088 = 462.2

10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 $5,088 = 0.0

11. Estimated Special Education Weighting. Amount of Spec Ed Funding (see Footnote(f)) 17,751,962 $5,088 = 3,489.0

12. Estimated FHSU Math & Science Academy FTE enrollment 0 $5,088 = 0.0

13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4) $1,674,170

14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 + Line 13) 36,781.6 x $5,088 + 1674170 = $188,818,951

15. Estimated Cost of Living weighting (Must have 31% LOB)

   (maximum allowed for this district) (Amt district will use, up to the maximum)

16. Total General Fund Budget Authority including Cost of Living. 36,781.6 x $5,088 + 1674170 = $188,818,951

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 + 17,751,962 (Spec Ed) = $189,475,193

Table I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) NO

2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual) = 20,509.3

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.) 0.0 = 0.0

4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual) = 19,917.7

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.) 0.0 = 0.0

6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 19,733.6

7. 2/20/23 Audited FTE enrollment 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.) 0.0 = 0.0
8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 20,509.3

9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 19,917.7

10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 19,733.6

11. 3 YR AVG FTE*: (20,509.3 + 19,917.7 + 19,733.6) \( \div \) 3 = 20,053.5

* 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). = 19,917.7

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 19,917.7

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

<table>
<thead>
<tr>
<th>Enrollment of District</th>
<th>Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 99.9</td>
<td>1.014331</td>
</tr>
<tr>
<td>100 - 299.9</td>
<td>( \frac{[7337 - 9.655 (E - 100)]}{3642.4} ) -1</td>
</tr>
<tr>
<td>300 - 1,621.9</td>
<td>( \frac{[5406 - 1.237500 (E - 300)]}{3642.4} ) -1</td>
</tr>
<tr>
<td>1622 and over</td>
<td>0.03504</td>
</tr>
</tbody>
</table>

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

**EXAMPLE:** (FTE of 954.0)

\( \frac{[5406 - 1.237500 (954.0 - 300)]}{3642.4} \) -1

1. Area of district in square miles 9-20-2023. = 59.0

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) \( \times \) 3,500.0 \( \div \) 20-24 \( \times \) 0.0 = 3,500.0

3. Index of density = Line 2 \( \div \) 3,500.0 divided by Line 1 = 59.0

4. Using index of density (Line 3), determine Per Capita Allowance.

   \[ \text{Factor A [BASE Change]} = 1.2216 \]
   \[ \text{Factor B [Transported Students times Per Capita Allowance]} = $1,925,000 \]
   \[ \text{Factor C [Factor B times Constant]} = $1,925,000 \]
   \[ \text{Factor D [Factor C times Factor A]} = $2,351,580 \]

5. 2023-24 Trans. State Aid = 2,351,580

   (to Line 9, Page 1) = 2,351,580

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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.

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

| Estimated Virtual FTE enrollment for full-time students enrolled in virtual programs | 225.0 \( \times \) $5,600 = 1,260,000 |
| Estimated Virtual FTE enrollment for part-time students enrolled in virtual programs | 115.0 \( \times \) $2,800 = 322,000 |
| Estimated Virtual Credits* (20 years and older as of 9/20/23) | 120.00 \( \times \) $709 = 85,080 |
| Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23) | 10.00 \( \times \) $709 = 7,090 |
| Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4) | $1,674,170 |

*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) = 72.12 %
A. 9/20/23 + 2/20/24 Headcount (from Open page) = 22,600
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page) = 16,300

2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) = 1,711.5
A. USD Level (i or ii) = 1,711.5
   i. High-Density At-Risk >= 50% (1B times 10.5%) = 1,711.5
   ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7) = 0.0
B. SCHOOL Level Do NOT need to enter information by building = 0.0

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] = 7,889.2
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = 1,711.5
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5088] = 9,600.7 X $5,088 = $48,848,362

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 = 16,900.0 ÷ 6 x 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 x 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 = 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).

(ADD: 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? = NO
3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year? = YES

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