

Form 150
2024-2025
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET

General Fund Budget – Lines 1 through 18

1.	2024-25 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old.)) (from Table I)				= <u>6,481.2</u>
2.	Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)				
	9/20/24 <u>95.0</u> + 2/20/25 <u>0.0</u>				= <u>95.0</u>
3.	2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				= <u>6,576.2</u>
4.	Estimated 2024-25 weighted low enrollment and high enrollment.				
	(from line 3) <u>6,576.2</u> x <u>0.035040</u> factor (from Table II)				= <u>230.4</u>
5.	Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))				= <u>103.6</u>
	A. (9/20/24 Contact Hrs <u>1,530.0</u> + 2/20/25 Contact Hrs <u>0.0</u>) / 6 x 0.395			= <u>100.7</u>	
	B. (9/20/24 ELL Headcount <u>560</u> + 2/20/25 ELL Hdct <u>0</u>) x .185			= <u>103.6</u>	
	<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>				
6.	Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))				
	(9/20/24 CTE contact hrs <u>1,679.0</u> + 2/20/25 contact hrs <u>0.0</u>) / 6 x 0.5				= <u>139.9</u>
7.	Estimated 2024-25 At-Risk Student Weighting				
	9/20/24 Free Lunch <u>3,460</u> + 2/20/25 Free Lunch <u>0</u> x 0.484				= <u>1,674.6</u>
8.	Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)				= <u>363.3</u>
9.	Estimated 2024-25 Transportation Weighting (Table III, Line 6)	<u>948,451</u> ÷	\$5,378		= <u>176.4</u>
10.	Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,378		= <u>0.0</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>10,050,000</u> ÷	\$5,378		= <u>1,868.7</u>
12.	Estimated FHSU Math & Science Academy FTE enrollment				= <u>0.0</u>
13.	Estimated 2024-25 Virtual State Aid (Table IV, Line 4)				= <u>\$294,180</u>
14.	Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>11,133.1</u> x	\$5,378	+ 294180	= <u>\$60,167,992</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	÷	\$5,378	= <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>11,133.1</u> x	\$5,378	+ 294180	= <u>\$60,167,992</u>

Local Option Budget -- See Form 155

17.	Estimated 2024-25 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) = 9264.4 x \$5452 = \$50509509 + <u>10,050,000</u> (Spec Ed)				= <u>\$60,559,509</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. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,518.2</u>
3. 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 2. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,517.4</u>
5. Estimated 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 4. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,444.9</u>
7. 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23. (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. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,445.0</u>
9. 2/20/25 Estimated FTE of new students of military families, not enrolled on 9/20/24. (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>
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>6,518.2</u>
11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>6,517.4</u>
12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>6,444.9</u>
13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>6,445.0</u>
14. 3 Prior Years' Average FTE*:	$\frac{6,518.2}{(\text{line } 10)} + \frac{6,517.4}{(\text{line } 11)} + \frac{6,444.9}{(\text{line } 12)} \div 3 = \frac{6,493.5}{(\text{goes to line } 14)}$	$\frac{2 \text{ Prior Years' AVG FTE}}{\div 2} = \frac{6,481.2}{(\text{goes to line } 14)}$
* 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.		
15. 2024-25 FTE adjusted enrollment for budget purposes (higher of line 12, 13, or line 14 (2YR AVG or 3YR AVG if qualified for Military Provision).		= <u>6,481.2</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>6,481.2</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 9-20-2024.				=	<u>93.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2024 who reside in the district 2.5 miles or more (Estimated)	<u>1,245.0</u>	+	2-20-25	<u>0.0</u>	= <u>1,245.0</u>
3. Index of density = Line 2	<u>1,245.0</u>	divided by	Line 1	<u>93.0</u>	= <u>13.387</u>
4. Using index of density (Line 3), determine Per Capita Allowance.				=	<u>\$590</u>
			Factor A [BASE Change]		1.2912
			Factor B [Transported Students times Per Capita Allowance]		\$734,550
			Factor C [Factor B times Constant]		\$734,550
			Factor D [Factor C times Factor A]		\$948,451
6. 2024-25 Trans. State Aid =	<u>948,451</u>		(to Line 9, Page 1)	=	<u>948,451</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 9/20/24 FTE enrollment for full-time students enrolled in virtual programs.	<u>40.0</u>	X	\$5,600	=	<u>224,000</u>
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	<u>10.0</u>	X	\$5,600	=	<u>56,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	<u>20.00</u>	X	\$709	=	<u>14,180</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	<u>0.00</u>	X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$294,180</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 2024-25 Free Lunch Percentage (1B divided by 1A)				=	<u>51.34 %</u>
A. 9/20/24 + 2/20/25 Headcount (from Open page)			<u>6,740</u>	=	
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			<u>3,460</u>	=	
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>363.3</u>
A. USD Level (i or ii)				=	<u>363.3</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>363.3</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>295.5</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 2024-25 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>1,674.6</u>			
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>363.3</u>			
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	<u>2,037.9</u>	X	\$5,378	= <u>\$10,959,826</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 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1,530.0 ÷ 6 x 0.395 = 100.7250 [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 9-20-2024 and multiplying by factor of 0.185. Total headcount 560 x 0.185 = 103.6000 [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 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1,679.0 ÷ 6 = 279.8333 [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 2023-2024 school year? = YES
- 3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/25 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/24 Est. FTE Enrollment 6,445.0 = NO