

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>5,580.0</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>40.0</u> + 2/20/25 <u>0.0</u> | | | = | <u>40.0</u> | |
| 3. | 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) | | | = | <u>5,620.0</u> | |
| 4. | Estimated 2024-25 weighted low enrollment and high enrollment. | | | | | |
| | (from line 3) <u>5,620.0</u> x <u>0.035040</u> factor (from Table II) | | | = | <u>196.9</u> | |
| 5. | Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b)) | | | = | <u>23.1</u> | |
| | A. (9/20/24 Contact Hrs <u>260.0</u> + 2/20/25 Contact Hrs <u>0.0</u>) / 6 x 0.395 | | | = | <u>17.1</u> | |
| | B. (9/20/24 ELL Headcount <u>125</u> + 2/20/25 ELL Hdct <u>0</u>) x .185 | | | = | <u>23.1</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>1,234.0</u> + 2/20/25 contact hrs <u>0.0</u>) / 6 x 0.5 | | | = | <u>102.8</u> | |
| 7. | Estimated 2024-25 At-Risk Student Weighting | | | | | |
| | 9/20/24 Free Lunch <u>1,050</u> + 2/20/25 Free Lunch <u>0</u> x 0.484 | | | = | <u>508.2</u> | |
| 8. | Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2) | | | = | <u>0.0</u> | |
| 9. | Estimated 2024-25 Transportation Weighting (Table III, Line 6) | <u>1,264,085</u> ÷ | \$5,378 | = | <u>235.0</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>6,206,899</u> ÷ | \$5,378 | = | <u>1,154.1</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>\$5,901,979</u> | |
| 14. | Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) | <u>7,840.1</u> x | \$5,378 + 5901979 | = | <u>\$48,066,037</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>7,840.1</u> x | \$5,378 + 5901979 | = | <u>\$48,066,037</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 | | | = | <u>\$42,658,971</u> |
| | (Lines 3 through 10 + 15) = 6686 x \$5452 = \$36452072 + <u>6,206,899</u> (Spec Ed) | | | | |

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>5,580.0</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>5,564.6</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>5,573.9</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>5,580.0</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>5,580.0</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>5,564.6</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>5,573.9</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>5,580.0</u> |
| 14. 3 Prior Years' Average FTE*: | $\frac{5,580.0}{\text{(line 10)}} + \frac{5,564.6}{\text{(line 11)}} + \frac{5,573.9}{\text{(line 12)}} \div 3 = \frac{5,572.8}{\text{(goes to line 14)}}$ | $\frac{2 \text{ Prior Years' AVG FTE}}{\div 2} = \frac{5,569.3}{\text{(goes to line 14)}}$ |
| * 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>5,580.0</u> |
| 16. Total FTE adjusted enrollment. (Goes to page 1, line 1) | | = <u>5,580.0</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>46.8</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>1,780.0</u> | + | 2-20-25 | <u>0.0</u> | = <u>1,780.0</u> |
| 3. Index of density = Line 2 | <u>1,780.0</u> | divided by | Line 1 | <u>46.8</u> | = <u>38.034</u> |
| 4. Using index of density (Line 3), determine Per Capita Allowance. | | | | = | <u>\$550</u> |
| | | | Factor A [BASE Change] | | 1,2912 |
| | | | Factor B [Transported Students times Per Capita Allowance] | | \$979,000 |
| | | | Factor C [Factor B times Constant] | | \$979,000 |
| | | | Factor D [Factor C times Factor A] | | \$1,264,085 |
| 6. 2024-25 Trans. State Aid = | <u>1,264,085</u> | | (to Line 9, Page 1) | = | <u>1,264,085</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>400.0</u> | X | \$5,600 | = | <u>2,240,000</u> |
| 2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs. | <u>650.0</u> | X | \$5,600 | = | <u>3,640,000</u> |
| 3. Estimated Virtual Credits* (20 years and older as of 9/20/24) | <u>30.00</u> | X | \$709 | = | <u>21,270</u> |
| 4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24) | <u>1.00</u> | X | \$709 | = | <u>709</u> |
| 5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4) | | | | = | <u>\$5,901,979</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>18.58 %</u> |
| A. 9/20/24 + 2/20/25 Headcount (from Open page) | | | <u>5,652</u> | = | |
| B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page) | | | <u>1,050</u> | = | |
| 2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) | | | | = | <u>0.0</u> |
| A. USD Level (i or ii) | | | | = | <u>0.0</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>0.0</u> | | = | |
| B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet*** | | | | = | <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 2024-25 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] = | <u>508.2</u> | | | |
| 2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = | <u>0.0</u> | | | |
| 3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] = | <u>508.2</u> | X | \$5,378 | = <u>\$2,733,100</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 260.0 ÷ 6 x 0.395 = 17.1167 [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 125 x 0.185 = 23.1250 [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 1,234.0 ÷ 6 = 205.6667 [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? = NO

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 5,580.0 = NO