

**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>3,164.2</u>
2. Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)		=	<u>60.0</u>
9/20/24 <u>60.0</u> + 2/20/25 <u>0.0</u>			
3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>3,224.2</u>
4. Estimated 2024-25 weighted low enrollment and high enrollment.		=	<u>113.0</u>
(from line 3) <u>3,224.2</u> x <u>0.035040</u> factor (from Table II)			
5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))		=	<u>90.9</u>
A. (9/20/24 Contact Hrs <u>1,381.0</u> + 2/20/25 Contact Hrs <u>0.0</u> ) / 6 x 0.395		=	<u>90.9</u>
B. (9/20/24 ELL Headcount <u>378</u> + 2/20/25 ELL Hdct <u>0</u> ) x .185		=	<u>69.9</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))		=	<u>41.0</u>
(9/20/24 CTE contact hrs <u>492.0</u> + 2/20/25 contact hrs <u>0.0</u> ) / 6 x 0.5			
7. Estimated 2024-25 At-Risk Student Weighting		=	<u>992.2</u>
9/20/24 Free Lunch <u>2,050</u> + 2/20/25 Free Lunch <u>0</u> x 0.484			
8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>216.7</u>
9. Estimated 2024-25 Transportation Weighting (Table III, Line 6)	<u>393,816</u> ÷	\$5,378	= <u>73.2</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>4,298,358</u> ÷	\$5,378	= <u>799.2</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>\$175,394</u>
14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>5,550.4</u> x	\$5,378 + 175394	= <u>\$30,025,445</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>5,550.4</u> x	\$5,378 + 175394	= <u>\$30,025,445</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>\$30,201,900</u>
(Lines 3 through 10 + 15) = 4751.2 x \$5452 = \$25903542 + <u>4,298,358</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>3,095.6</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>3,153.4</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>3,164.2</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>3,107.5</u>
9. 2/20/25 Estimated FTE of new students of military families, not enrolled on 9/20/24.		=	<u>3,107.5</u>

(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																														
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	3,095.6																														
11. 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																														
12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	3,164.2																														
13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		=	3,107.5																														
14. 3 Prior Years' Average FTE*:	<table border="0"> <tr> <td style="text-align: right;">3,095.6</td> <td style="text-align: center;">+</td> <td style="text-align: right;">3,153.4</td> <td style="text-align: center;">+</td> <td></td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(line 11)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">3,164.2</td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: right;">3,137.7</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">(line 12)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> <td></td> <td></td> </tr> </table>	3,095.6	+	3,153.4	+		(line 10)		(line 11)			3,164.2	) ÷ 3 =	3,137.7			(line 12)		(goes to line 14)			<table border="0"> <tr> <td></td> <td style="text-align: center;">2 Prior Years' AVG FTE</td> <td></td> </tr> <tr> <td style="text-align: right;">3,158.8</td> <td style="text-align: center;">÷ 2 =</td> <td style="text-align: right;">3,158.8</td> </tr> <tr> <td style="text-align: center;">(goes to line 14)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> </tr> </table>		2 Prior Years' AVG FTE		3,158.8	÷ 2 =	3,158.8	(goes to line 14)		(goes to line 14)	=	3,158.8
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(goes to line 14)		(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).		=	3,164.2																														
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		=	3,164.2																														

**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.		=	43.0		
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)	500.0	+ 2-20-25	0.0	=	500.0
3. Index of density = Line 2	500.0	divided by Line 1	43.0	=	11.628
4. Using index of density (Line 3), determine Per Capita Allowance.				=	\$610
		Factor A [BASE Change]	1.2912		
		Factor B [Transported Students times Per Capita Allowance]	\$305,000		
		Factor C [Factor B times Constant]	\$305,000		
		Factor D [Factor C times Factor A]	\$393,816		
6. 2024-25 Trans. State Aid =	393,816	(to Line 9, Page 1)		=	393,816

*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.	16.0 X	\$5,600	=	89,600
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	8.8 X	\$5,600	=	49,280
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	30.00 X	\$709	=	21,270
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	21.50 X	\$709	=	15,244
5. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>			=	<b>\$175,394</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 2024-25 Free Lunch Percentage (1B divided by 1A)		=		=	64.75 %
A. 9/20/24 + 2/20/25 Headcount (from Open page)		=	3,166		
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)		=	2,050		
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	216.7
A. USD Level (i or ii)				=	215.3
i. High-Density At-Risk >= 50% (1B times 10.5%)	=		215.3		
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		=		=	216.7

**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] =			992.2		
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =			216.7		
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =			1,208.9 X	\$5,378	= \$6,501,464

**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  $\frac{1,381.0}{6} \times 0.395 = 90.9158$  [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  $378 \times 0.185 = 69.9300$  [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  $\frac{492.0}{6} = 82.0000$  [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? = 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 3,107.5 = NO