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) = 9,985.6

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 30.0 + 2/20/24 0.0 = 30.0

3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 10,015.6

4. Estimated 2023-24 weighted low enrollment and high enrollment.
   (from line 3) 10,015.6 x 0.035040 factor (from Table II) = 350.9

5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b)) = 164.6
   A. (9/20/23 Contact Hrs 2,500.0 + 2/20/24 Contact Hrs 0.0) / 6 x 0.395 = 164.6
   B. (9/20/23 ELL Headcount 720 + 2/20/24 ELL Hdct 0) x .185 = 133.2
   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 2,500.0 + 2/20/24 contact hrs 0.0) / 6 x 0.5 = 208.3

7. Estimated 2023-24 At-Risk Student Weighting

   9/20/23 Free Lunch 3,800 + 2/20/24 Free Lunch 0 x 0.484 = 1,839.2

8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2) = 64.9

9. Estimated 2023-24 Transportation Weighting (Table III, Line 6) 1,478,136 ÷ $5,088 = 290.5

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 Sp. Ed. Funding (see Footnote(f)) 15,272,000 ÷ $5,088 = 3,001.6

12. Estimated FHSU Math & Science Academy FTE enrollment = 1.0

13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4) = $3,766,900

14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 15,936.6 x $5,088 + 3766900 = $84,852,321

15. Estimated Cost of Living weighting (Must have 31% LOB) $2,545,570 (maximum allowed for this district) $2,545,570 (Amt district will use, up to the maximum) ÷ $5,088 = 500.3

16. Total General Fund Budget Authority including Cost of Living. 16,436.9 x $5,088 + 3766900 = $87,397,847

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) = 13434.3 x $5158 = $69294119 + 15,272,000 (Spec Ed) = $84,566,119

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) = 9,973.1

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. 0.0 = 0.0
   If it doesn't meet criteria then calculates zero.)

4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual) = 9,985.6

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. 0.0 = 0.0
   If it doesn't meet criteria then calculates zero.)

6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 9,955.0

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. 0.0 = 0.0
   If it doesn't meet criteria then calculates zero.)

8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 9,973.1

9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 9,985.6

10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 9,955.0

11. 3 YR AVG FTE*: (9,973.1 (line 8) + 9,985.6 (line 9) + 9,955.0 (line 10)) ÷ 3 = 9,971.2 (goes to line 11) = 0.0

* 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). = 9,985.6

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 9,985.6

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. = 175.3

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) 2,200.0 + 2-20-24 0.0 = 2,200.0

3. Index of density = Line 2 2,200.0 divided by Line 1 175.3 = 12.550

4. Using index of density (Line 3), determine Per Capita Allowance. = $550

Factor A [BASE Change]	1.2216
Factor B [Transported Students times Per Capita Allowance]	$1,210,000
Factor C [Factor B times Constant]	$1,210,000
Factor D [Factor C times Factor A]	$1,478,136

6. 2023-24 Trans. State Aid = 1,478,136 (to Line 9, Page 1) = 1,478,136

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.	600.0 X	$5,600	=	3,360,000
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	120.0 X	$2,800	=	336,000
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	100.00 X	$709	=	70,900
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	0.00 X	$709	=	0
5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)**			=	**$3,766,900**

*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)			= 37.44 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)		= 10,150	
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)		= 3,800	
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= 64.9
A. USD Level (i or ii)		= 64.9	
i. High-Density At-Risk >= 50% (1B times 10.5%) =	0.0		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7) =	64.9		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***		= 0.0	

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] =	1,839.2		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	64.9		
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5088] =	1,904.1 X	$5,088	= $9,688,061

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 2,500.0 ÷ 6 x 0.395 = 164.5833 [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 720 x 0.185 = 133.2000 [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 2,500.0 ÷ 6 = 416.6667 [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 2022-2023 school year?	= YES
3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year?	= YES

<u>Qualifying for Military Provision for 2/20 weightings</u>

Is the 2/20/24 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 10,050.0 = NO