

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)				=	1,150.0
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	18.0	+	2/20/25	0.0
					= 18.0
3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)					= 1,168.0
4. Estimated 2024-25 weighted low enrollment and high enrollment. (from line 3)	1,168.0	x	0.189285	factor (from Table II)	= 221.1
5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))					= 15.9
A. (9/20/24 Contact Hrs	241.1	+	2/20/25 Contact Hrs	0.0) / 6 x 0.395 = 15.9
B. (9/20/24 ELL Headcount	60	+	2/20/25 ELL Hdct	0) x .185 = 11.1
Note: Bilingual weighting is based on the higher of contact hours or headcount.					
6. Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))					
(9/20/24 CTE contact hrs	180.0	+	2/20/25 contact hrs	0.0) / 6 x 0.5 = 15.0
7. Estimated 2024-25 At-Risk Student Weighting					
9/20/24 Free Lunch	525	+	2/20/25 Free Lunch	0	x 0.484 = 254.1
8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)					= 42.1
9. Estimated 2024-25 Transportation Weighting (Table III, Line 6)		190,000	+	\$5,378	= 35.3
10. Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		0	+	\$5,378	= 0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		2,135,667	+	\$5,378	= 397.1
12. Estimated FHSU Math & Science Academy FTE enrollment					= 0.0
13. Estimated 2024-25 Virtual State Aid (Table IV, Line 4)					= \$141,219
14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		2,148.6	x	\$5,378	+ 141219 = \$11,696,390
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0		+	\$5,378	= 0.0
	(maximum allowed for this district)		(Amt district will use, up to the maximum)		
16. Total General Fund Budget Authority including Cost of Living.		2,148.6	x	\$5,378	+ 141219 = \$11,696,390

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) = 1751.5 x \$5452 = \$9549178 +	2,135,667	(Spec Ed)	=	\$11,684,845
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	NO			
2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)				= 1,107.0
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.)		0.0		= 0.0
4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)				= 1,075.6
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.)		0.0		= 0.0
6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)				= 1,146.1
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.)		0.0		= 0.0
8. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)				= 1,150.0

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.)

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.) = 1,107.0

11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 1,075.6

12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 1,146.1

13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) = 1,150.0

14. 3 Prior Years' Average FTE*:

<u>1,107.0</u>	+	<u>1,075.6</u>	+		
(line 10)		(line 11)		2 Prior Years' AVG FTE	
<u>1,146.1</u>) ÷ 3 =	<u>1,109.6</u>	÷ 2 =	<u>1,110.9</u>	= <u>1,110.9</u>
(line 12)		(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). = 1,150.0

16. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 1,150.0

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>266.5</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>135.0</u>	+	2-20-25	<u>0.0</u>	= <u>135.0</u>
3. Index of density = Line 2	<u>135.0</u>	divided by Line 1	<u>266.5</u>	=	<u>0.507</u>
4. Using index of density (Line 3), determine Per Capita Allowance.				=	<u>\$1,090</u>
			Factor A [BASE Change]		1.2912
			Factor B [Transported Students times Per Capita Allowance]		\$147,150
			Factor C [Factor B times Constant]		\$147,150
			Factor D [Factor C times Factor A]		\$190,000
6. 2024-25 Trans. State Aid =	<u>190,000</u>		(to Line 9, Page 1)	=	<u>190,000</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>13.0</u>	X	\$5,600	=	<u>72,800</u>
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	<u>0.0</u>	X	\$5,600	=	<u>0</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	<u>96.50</u>	X	\$709	=	<u>68,419</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>\$141,219</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)		=	46.46 %
A. 9/20/24 + 2/20/25 Headcount (from Open page)	=	1,130	
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)	=	525	
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)		=	42.1
A. USD Level (i or ii)		=	42.1
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)	=	42.1	
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 2024-25 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	254.1		
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	42.1		
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	296.2 X	\$5,378	= \$1,592,964

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 241.1 + 6 x 0.395 = 15.8724 [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 60 x 0.185 = 11.1000 [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 180.0 + 6 = 30.0000 [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?	=	NO
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 <u>0.0</u>	>=25 or 1% of the 9/20/24 Est. FTE Enrollment <u>1,150.0</u>	=	NO
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