

**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>1,150.0</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>18.0</u> + 2/20/25 <u>0.0</u>			=	<u>18.0</u>
3.	2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>1,168.0</u>
4.	Estimated 2024-25 weighted low enrollment and high enrollment. (from line 3)	<u>1,168.0</u>	x	<u>0.189285</u> factor (from Table II)	= <u>221.1</u>
5.	Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))				= <u>15.9</u>
	A. (9/20/24 Contact Hrs <u>241.1</u> + 2/20/25 Contact Hrs <u>0.0</u>) / 6 x 0.395			=	<u>15.9</u>
	B. (9/20/24 ELL Headcount <u>60</u> + 2/20/25 ELL Hdct <u>0</u>) x .185			=	<u>11.1</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>180.0</u> + 2/20/25 contact hrs <u>0.0</u>) / 6 x 0.5			=	<u>15.0</u>
7.	Estimated 2024-25 At-Risk Student Weighting				
	9/20/24 Free Lunch <u>525</u> + 2/20/25 Free Lunch <u>0</u> x 0.484			=	<u>254.1</u>
8.	Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>42.1</u>
9.	Estimated 2024-25 Transportation Weighting (Table III, Line 6)	<u>190,000</u>	+	\$5,378	= <u>35.3</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>2,135,667</u>	+	\$5,378	= <u>397.1</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>\$141,219</u>
14.	Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>2,148.6</u>	x	\$5,378 + 141219	= <u>\$11,696,390</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>2,148.6</u>	x	\$5,378 + 141219	= <u>\$11,696,390</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) = 1751.5 x \$5452 = \$9549178 + <u>2,135,667</u> (Spec Ed)			=	<u>\$11,684,845</u>
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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>1,107.0</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>1,075.6</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>1,146.1</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>1,150.0</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>1,107.0</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>1,075.6</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>1,146.1</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>1,150.0</u>																					
14. 3 Prior Years' Average FTE*:		<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>1,107.0</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>1,075.6</u></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: center;"><u>1,146.1</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>1,109.6</u></td> <td style="text-align: center;">÷ 2 =</td> <td style="text-align: center;"><u>1,110.9</u></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 style="text-align: center;">(goes to line 14)</td> </tr> </table>	<u>1,107.0</u>	+	<u>1,075.6</u>	+		(line 10)		(line 11)			<u>1,146.1</u>) ÷ 3 =	<u>1,109.6</u>	÷ 2 =	<u>1,110.9</u>	(line 12)		(goes to line 14)		(goes to line 14)	2 Prior Years' AVG FTE	=	<u>1,110.9</u>
<u>1,107.0</u>	+	<u>1,075.6</u>	+																						
(line 10)		(line 11)																							
<u>1,146.1</u>) ÷ 3 =	<u>1,109.6</u>	÷ 2 =	<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).			=	<u>1,150.0</u>																					
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)			=	<u>1,150.0</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>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.

