

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)				=	<u>1,107.0</u>
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	13.0	+	2/20/24	0.0
				=	<u>13.0</u>
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				=	<u>1,120.0</u>
4. Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3)	1,120.0	x	0.205592 factor (from Table II)	=	<u>230.3</u>
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))				=	<u>18.4</u>
A. (9/20/23 Contact Hrs	280.0	+	2/20/24 Contact Hrs	0.0) / 6 x 0.395 = <u>18.4</u>
B. (9/20/23 ELL Headcount	57	+	2/20/24 ELL Hdct	0) x .185 = <u>10.5</u>
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))				=	<u>13.3</u>
(9/20/23 CTE contact hrs	160.0	+	2/20/24 contact hrs	0.0) / 6 x 0.5
7. Estimated 2023-24 At-Risk Student Weighting				=	<u>225.1</u>
9/20/23 Free Lunch	465	+	2/20/24 Free Lunch	0) x 0.484
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)				=	<u>21.6</u>
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)		196,067	+	\$5,088	= <u>38.5</u>
10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		0	+	\$5,088	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		1,760,169	+	\$5,088	= <u>345.9</u>
12. Estimated FHSU Math & Science Academy FTE enrollment				=	<u>0.0</u>
13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4)				=	<u>\$84,000</u>
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		2,013.1	x	\$5,088	+ 84000 = <u>\$10,326,653</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)		\$0	+	\$5,088	= <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.		2,013.1	x	\$5,088	+ 84000 = <u>\$10,326,653</u>

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) = 1667.2 x \$5156 = \$8599418 + <u>1,760,169</u> (Spec Ed)	=	<u>\$10,359,587</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. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		= <u>1,093.0</u>
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. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		= <u>1,107.0</u>
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. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>1,075.6</u>
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. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)		= <u>1,093.0</u>
9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)		= <u>1,107.0</u>
10. 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>
11. 3 YR AVG FTE*: (<u>1,093.0</u> + <u>1,107.0</u>) / 3		

(line 8) <u>1,075.6</u>) ÷ 3 =	(line 9) <u>1,091.9</u>	= <u>0.0</u>
(line 10)		(goes to line 11)	

* 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.

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| 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). | = <u>1,107.0</u> |
| 13. Total FTE adjusted enrollment. (Goes to page 1, line 1) | = <u>1,107.0</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 - 1,821.9		[[5406 - 1.237500 (E - 300)]+3642.4] -1	
1822 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.			= <u>265.5</u>
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)	<u>150.0</u>	+ 2-20-24	<u>0.0</u>
			= <u>150.0</u>
3. Index of density = Line 2	<u>150.0</u>	divided by Line 1	<u>265.5</u>
			= <u>0.563</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			= <u>\$1,070</u>
		Factor A (BASE Change)	1.2216
		Factor B [Transported Students times Per Capita Allowance]	\$160,500
		Factor C [Factor B times Constant]	\$160,500
		Factor D [Factor C times Factor A]	\$196,067
5. 2023-24 Trans. State Aid =	<u>196,067</u>	(to Line 9, Page 1)	= <u>196,067</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 9/20/23 FTE enrollment for full-time students enrolled in virtual programs.	<u>15.0</u>	X	\$5,600	= <u>\$84,000</u>
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	<u>0.0</u>	X	\$2,800	= <u>0</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	<u>0.00</u>	X	\$709	= <u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	<u>0.00</u>	X	\$709	= <u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				= <u>\$84,000</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 2023-24 Free Lunch Percentage (1B divided by 1A)			= <u>41.63 %</u>
A. 9/20/23 + 2/20/24 Headcount (from Open page)		= <u>1,117</u>	
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)		= <u>465</u>	
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= <u>21.6</u>
A. USD Level (i or ii)			= <u>21.6</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>21.6</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. 72-6151)

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	225.1			
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	21.6			
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5088] =	246.7 X	\$5,088	=	\$1,255,210

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 $280.0 \div 6 \times 0.395 =$ 18.4333 [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 $57 \times 0.185 =$ 10.5450 [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 $160.0 \div 6 =$ 26.6667 [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)

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| 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? | = | NO | |
| 3. Did the district decline in enrollment for 2022-2023 school year compared to the 2021-2022 school year? | = | YES | |

Qualifying for Military Provision for 2/20 weighting

Is the 2/20/24 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 1,075.6 = NO