

**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>381.7</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 <u>7.5</u> + 2/20/24 <u>0.0</u>			=	<u>7.5</u>
3.	2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>389.2</u>
4.	Estimated 2023-24 weighted low enrollment and high enrollment.				
	(from line 3) <u>389.2</u> x <u>0.453881</u> factor (from Table II)			=	<u>176.7</u>
5.	Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))			=	<u>0.7</u>
	A. (9/20/23 Contact Hrs <u>10.0</u> + 2/20/24 Contact Hrs <u>0.0</u>) / 6 x 0.395			=	<u>0.7</u>
	B. (9/20/23 ELL Headcount <u>4</u> + 2/20/24 ELL Hdct <u>0</u>) x .185			=	<u>0.7</u>
	<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>				
6.	Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c))				
	(9/20/23 CTE contact hrs <u>145.0</u> + 2/20/24 contact hrs <u>0.0</u>) / 6 x 0.5			=	<u>12.1</u>
7.	Estimated 2023-24 At-Risk Student Weighting				
	9/20/23 Free Lunch <u>160</u> + 2/20/24 Free Lunch <u>0</u> x 0.484			=	<u>77.4</u>
8.	Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>6.4</u>
9.	Estimated 2023-24 Transportation Weighting (Table III, Line 6)	<u>113,242</u> +	\$5,088	=	<u>22.3</u>
10.	Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> +	\$5,088	=	<u>0.0</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>673,233</u> +	\$5,088	=	<u>132.3</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>\$456,940</u>
14.	Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>817.1</u> x	\$5,088	+ 456940	= <u>\$4,614,345</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.	<u>817.1</u> x	\$5,088	+ 456940	= <u>\$4,614,345</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			=	<u>\$4,205,431</u>
	(Lines 3 through 10 + 15) = 684.8 x \$5158 = \$3532198 + <u>673,233</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.	9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	<u>323.3</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>373.4</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>381.7</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>323.3</u>
9.	Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)			=	<u>373.4</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>381.7</u>
11.	3 YR AVG FTE*: (<u>323.3</u> + <u>373.4</u>)			=	<u>348.35</u>

(line 8)		(line 9)		=	0.0
<u>381.7</u>) ÷ 3 =	<u>359.5</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.

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>381.7</u>
13. Total FTE adjusted enrollment. (Goes to page 1, line 1)	=	<u>381.7</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 9-20-2023.	=	<u>136.0</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)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;"><u>90.0</u></td> <td style="text-align: center;">+ 2-20-24</td> <td style="text-align: right;"><u>0.0</u></td> <td style="text-align: right;">=</td> <td style="text-align: right;"><u>90.0</u></td> </tr> </table>	<u>90.0</u>	+ 2-20-24	<u>0.0</u>	=	<u>90.0</u>				
<u>90.0</u>	+ 2-20-24	<u>0.0</u>	=	<u>90.0</u>						
3. Index of density = Line 2	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;"><u>90.0</u></td> <td style="text-align: center;">divided by Line 1</td> <td style="text-align: right;"><u>136.0</u></td> <td style="text-align: right;">=</td> <td style="text-align: right;"><u>0.662</u></td> </tr> </table>	<u>90.0</u>	divided by Line 1	<u>136.0</u>	=	<u>0.662</u>				
<u>90.0</u>	divided by Line 1	<u>136.0</u>	=	<u>0.662</u>						
4. Using index of density (Line 3), determine Per Capita Allowance.	=	<u>\$1,030</u>								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">Factor A [BASE Change]</td> <td style="text-align: right;">1.2216</td> </tr> <tr> <td style="text-align: right;">Factor B [Transported Students times Per Capita Allowance]</td> <td style="text-align: right;">\$92,700</td> </tr> <tr> <td style="text-align: right;">Factor C [Factor B times Constant]</td> <td style="text-align: right;">\$92,700</td> </tr> <tr> <td style="text-align: right;">Factor D [Factor C times Factor A]</td> <td style="text-align: right;">\$113,242</td> </tr> </table>	Factor A [BASE Change]	1.2216	Factor B [Transported Students times Per Capita Allowance]	\$92,700	Factor C [Factor B times Constant]	\$92,700	Factor D [Factor C times Factor A]	\$113,242	
Factor A [BASE Change]	1.2216									
Factor B [Transported Students times Per Capita Allowance]	\$92,700									
Factor C [Factor B times Constant]	\$92,700									
Factor D [Factor C times Factor A]	\$113,242									
6. 2023-24 Trans. State Aid =	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;"><u>113,242</u></td> <td style="text-align: center;">(to Line 9, Page 1)</td> <td style="text-align: right;">=</td> <td style="text-align: right;"><u>113,242</u></td> </tr> </table>	<u>113,242</u>	(to Line 9, Page 1)	=	<u>113,242</u>					
<u>113,242</u>	(to Line 9, Page 1)	=	<u>113,242</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>70.0</u> X	\$5,600	=	<u>392,000</u>
2. Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.	<u>8.0</u> X	\$2,800	=	<u>22,400</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/23)	<u>55.00</u> X	\$709	=	<u>38,995</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)	<u>5.00</u> X	\$709	=	<u>3,545</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)			=	<u>\$456,940</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>39.70 %</u>
A. 9/20/23 + 2/20/24 Headcount (from Open page)	=	<u>403</u>
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)	=	<u>160</u>
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)	=	<u>6.4</u>
A. USD Level (i or ii)	=	<u>5.3</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>5.3</u>
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***	=	<u>6.4</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. 72-5151)

1. Estimated 2023-24 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	77.4			
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	6.4			
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5088] =	83.8	X	\$5,088	= <u>\$426,374</u>

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 10.0 ÷ 6 x 0.395 = 0.6583 [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 4 x 0.185 = 0.7400 [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 145.0 ÷ 6 = 24.1667 [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? | = | NO | |

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/24 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/23 Est. FTE Enrollment 375.0 = NO