

**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>5,927.1</u> |
| 2. Estimated 2023-24 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE) | | = | <u>42.0</u> |
| | 9/20/23 <u>42.0</u> + 2/20/24 <u>0.0</u> | | |
| 3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) | | = | <u>5,969.1</u> |
| 4. Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3) | <u>5,969.1</u> x <u>0.035040</u> factor (from Table II) | = | <u>209.2</u> |
| 5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b)) | | = | <u>22.6</u> |
| A. (9/20/23 Contact Hrs <u>111.4</u> + 2/20/24 Contact Hrs <u>0.0</u>) / 6 x 0.395 | | = | <u>7.3</u> |
| B. (9/20/23 ELL Headcount <u>122</u> + 2/20/24 ELL Hdct <u>0</u>) x .185 | | = | <u>22.6</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)) | | = | <u>146.6</u> |
| | (9/20/23 CTE contact hrs <u>1,758.7</u> + 2/20/24 contact hrs <u>0.0</u>) / 6 x 0.5 | | |
| 7. Estimated 2023-24 At-Risk Student Weighting | | = | <u>872.7</u> |
| | 9/20/23 Free Lunch <u>1,803</u> + 2/20/24 Free Lunch <u>0</u> x 0.484 | | |
| 8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2) | | = | <u>47.7</u> |
| 9. Estimated 2023-24 Transportation Weighting (Table III, Line 6) | <u>2,084,844</u> ÷ \$5,088 | = | <u>409.8</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>8,506,557</u> ÷ \$5,088 | = | <u>1,671.9</u> |
| 12. Estimated FHSU Math & Science Academy FTE enrollment | | = | <u>2.0</u> |
| 13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4) | | = | <u>\$4,254</u> |
| 14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) | <u>9,351.6</u> x \$5,088 + 4254 | = | <u>\$47,585,195</u> |
| 15. Estimated Cost of Living weighting (Must have 31% LOB) | \$989,772 (maximum allowed for this district) ÷ \$5,088 (Amt district will use, up to the maximum) | = | <u>0.0</u> |
| 16. Total General Fund Budget Authority including Cost of Living. | <u>9,351.6</u> x \$5,088 + 4254 | = | <u>\$47,585,195</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) = 7677.7 x \$5158 = \$39601577 + <u>8,506,557</u> (Spec Ed) | | = | <u>\$48,108,134</u> |
|---|--|---|---------------------|

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>5,881.0</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>5,927.1</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>5,901.2</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. 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.) = 5,881.0

9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 5,927.1

10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 5,901.2

11. 3 YR AVG FTE*: (5,881.0 + 5,927.1 + 5,901.2) ÷ 3 = 5,903.1 = 0.0
(line 8) (line 9)
(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). = 5,927.1

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 5,927.1

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>128.0</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) | <u>3,103.0</u> | + | 2-20-24 | <u>0.0</u> |
| | | | = | <u>3,103.0</u> |
| 3. Index of density = Line 2 | <u>3,103.0</u> | divided by | Line 1 | <u>128.0</u> |
| | | | = | <u>24.242</u> |
| 4. Using index of density (Line 3), determine Per Capita Allowance. | | | = | <u>\$550</u> |
| | | Factor A [BASE Change] | | 1.2216 |
| | | Factor B [Transported Students times Per Capita Allowance] | | \$1,706,650 |
| | | Factor C [Factor B times Constant] | | \$1,706,650 |
| | | Factor D [Factor C times Factor A] | | \$2,084,844 |
| 6. 2023-24 Trans. State Aid = | <u>2,084,844</u> | (to Line 9, Page 1) | = | <u>2,084,844</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>0.0</u> | X | \$5,600 | = | <u>0</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>6.00</u> | X | \$709 | = | <u>4,254</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>\$4,254</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) | | = | | = | 29.92 % |
| A. 9/20/23 + 2/20/24 Headcount (from Open page) | | = | 6,026 | | |
| B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page) | | = | 1,803 | | |
| 2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) | | | | = | 47.7 |
| A. USD Level (i or ii) | | = | 0.0 | | |
| 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) | = | | 0.0 | | |
| B. SCHOOL Level | ***Enter building enrollment on HD-AR_BLDG worksheet*** | = | | = | 47.7 |

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] = | | | 872.7 | | |
| 2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = | | | 47.7 | | |
| 3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5088] = | | | 920.4 X | \$5,088 | = \$4,682,995 |

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 $\frac{111.4}{6} \div 6 \times 0.395 = 7.3338$ [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 $122 \times 0.185 = 22.5700$ [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 $\frac{1,758.7}{6} \div 6 = 293.1167$ [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 |

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 5,901.2 = NO