

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>382.0</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>5.0</u> | + | 2/20/25 | <u>0.0</u> | | | | = | <u>5.0</u> |
| 3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) | | | | | | | | | = | <u>387.0</u> |
| 4. Estimated 2024-25 weighted low enrollment and high enrollment. (from line 3) | <u>387.0</u> | x | | <u>0.454628</u> | factor (from Table II) | | | | = | <u>175.9</u> |
| 5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b)) | | | | | | | | | = | <u>0.7</u> |
| A. (9/20/24 Contact Hrs | <u>1.0</u> | + | 2/20/25 Contact Hrs | <u>0.0</u> |) / 6 x 0.395 | | | | = | <u>0.1</u> |
| B. (9/20/24 ELL Headcount | <u>4</u> | + | 2/20/25 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 2024-25 Career Technical Education (CTE) weighting (see Footnote (c)) | | | | | | | | | | |
| (9/20/24 CTE contact hrs | <u>112.0</u> | + | 2/20/25 contact hrs | <u>0.0</u> |) / 6 x 0.5 | | | | = | <u>9.3</u> |
| 7. Estimated 2024-25 At-Risk Student Weighting | | | | | | | | | | |
| 9/20/24 Free Lunch | <u>150</u> | + | 2/20/25 Free Lunch | <u>0</u> | x 0.484 | | | | = | <u>72.6</u> |
| 8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2) | | | | | | | | | = | <u>3.6</u> |
| 9. Estimated 2024-25 Transportation Weighting (Table III, Line 6) | | | | <u>98,519</u> | + | \$5,378 | | | = | <u>18.3</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>810,020</u> | + | \$5,378 | | | = | <u>150.6</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>\$309,778</u> |
| 14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) | | | | <u>818.0</u> | x | \$5,378 | + | 309778 | = | <u>\$4,708,982</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>818.0</u> | x | \$5,378 | + | 309778 | = | <u>\$4,708,982</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) = 667.4 x \$5452 = \$3638665 + | <u>810,020</u> | (Spec Ed) | = | <u>\$4,448,685</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. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | | = <u>373.4</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>381.7</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>374.7</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>382.0</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>373.4</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>381.7</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>374.7</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>382.0</u> |

| | | | | | | |
|----------------------------------|---------------------------|---------|-----------------------------------|-------|-----------------------------------|----------------|
| 14. 3 Prior Years' Average FTE*: | <u>373.4</u> (line 10) | + | <u>381.7</u> (line 11) | + | 2 Prior Years' AVG FTE | |
| | <u>374.7</u> (line 12) |) ÷ 3 = | <u>376.6</u> (goes to line 14) | ÷ 2 = | <u>378.2</u> (goes to line 14) | = <u>378.2</u> |

* 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>382.0</u> |
| 16. Total FTE adjusted enrollment. (Goes to page 1, line 1) | = | <u>382.0</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>136.0</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>70.0</u> + 2-20-25 <u>0.0</u> | = <u>70.0</u> |
| 3. Index of density = Line 2 | <u>70.0</u> divided by Line 1 <u>136.0</u> | = <u>0.515</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] | \$76,300 |
| | Factor C [Factor B times Constant] | \$76,300 |
| | Factor D [Factor C times Factor A] | \$98,519 |
| 6. 2024-25 Trans. State Aid = | <u>98,519</u> (to Line 9, Page 1) | = <u>98,519</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>42.0</u> X | \$5,600 | = <u>235,200</u> |
| 2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs. | <u>8.0</u> X | \$5,600 | = <u>44,800</u> |
| 3. Estimated Virtual Credits* (20 years and older as of 9/20/24) | <u>42.00</u> X | \$709 | = <u>29,778</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>\$309,778</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) | = | <u>38.46</u> % |
| A. 9/20/24 + 2/20/25 Headcount (from Open page) | = | <u>390</u> |

| | | |
|---|---|------------|
| B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page) | = | <u>150</u> |
| | | |
| 2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) | = | <u>3.6</u> |
| A. USD Level (i or ii) | | |
| 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>3.6</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. 72-5151)**

| | | |
|--|---|-----------------------------------|
| 1. Estimated 2024-25 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] = | = | <u>72.6</u> |
| | | |
| 2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = | = | <u>3.6</u> |
| | | |
| 3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] = | = | <u>76.2 X \$5,378 = \$409,804</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 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1.0 ÷ 6 x 0.395 = 0.0658 [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 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 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 112.0 ÷ 6 = 18.6667 [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)

| | | |
|--|---|------------|
| 1. Did the district receive Federal Impact Aid? | = | <u>NO</u> |
| 2. Did the district have a military dependent student enrolled during the 2023-2024 school year? | = | <u>YES</u> |
| 3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year? | = | <u>YES</u> |

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>382.0</u> | = <u>NO</u> |
|---|--|-------------|