

**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>22,100.8</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>0.0</u> + 2/20/25 <u>0.0</u>				= <u>0.0</u>
3.	2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)				= <u>22,100.8</u>
4.	Estimated 2024-25 weighted low enrollment and high enrollment.				
	(from line 3) <u>22,100.8</u> x <u>0.035040</u> factor (from Table II)				= <u>774.4</u>
5.	Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))				= <u>148.0</u>
	A. (9/20/24 Contact Hrs <u>1,200.0</u> + 2/20/25 Contact Hrs <u>0.0</u> ) / 6 x 0.395 = <u>79.0</u>				
	B. (9/20/24 ELL Headcount <u>800</u> + 2/20/25 ELL Hdct <u>0</u> ) x .185 = <u>148.0</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>5,400.0</u> + 2/20/25 contact hrs <u>0.0</u> ) / 6 x 0.5				= <u>450.0</u>
7.	Estimated 2024-25 At-Risk Student Weighting				
	9/20/24 Free Lunch <u>1,400</u> + 2/20/25 Free Lunch <u>0</u> x 0.484				= <u>677.6</u>
8.	Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)				= <u>0.0</u>
9.	Estimated 2024-25 Transportation Weighting (Table III, Line 6)	<u>2,930,120</u> ÷	\$5,378		= <u>544.8</u>
10.	Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>3,312,404</u> ÷	\$5,378		= <u>615.9</u>
11.	Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>36,027,400</u> ÷	\$5,378		= <u>6,699.0</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>\$476,000</u>
14.	Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>32,010.5</u> x	\$5,378	+ 476000	= <u>\$172,628,469</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$12,774,507	<u>\$12,774,507</u> ÷	\$5,378	= <u>2,375.3</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>34,385.8</u> x	\$5,378	+ 476000	= <u>\$185,402,832</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) = 27686.8 x \$5452 = \$150948434 + <u>36,027,400</u> (Spec Ed)				= <u>\$186,975,834</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>21,823.2</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>21,810.2</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>21,853.8</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>22,100.8</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>21,823.2</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>21,810.2</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>21,853.8</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>22,100.8</u>
14. 3 Prior Years' Average FTE*:	$\frac{21,823.2}{\text{(line 10)}} + \frac{21,810.2}{\text{(line 11)}} + \frac{21,853.8}{\text{(line 12)}} \div 3 = \frac{21,829.1}{\text{(goes to line 14)}}$	$\frac{2 \text{ Prior Years' AVG FTE}}{\text{(goes to line 14)}} \div 2 = \frac{21,832.0}{\text{(goes to line 14)}} = \underline{21,832.0}$
* 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>22,100.8</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>22,100.8</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>91.0</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>4,126.0</u>	+	2-20-25	<u>0.0</u>	= <u>4,126.0</u>
3. Index of density = Line 2	<u>4,126.0</u>	divided by	Line 1	<u>91.0</u>	= <u>45.341</u>
4. Using index of density (Line 3), determine Per Capita Allowance.				=	<u>\$550</u>
			Factor A [BASE Change]		<u>1,2912</u>
			Factor B [Transported Students times Per Capita Allowance]		<u>\$2,269,300</u>
			Factor C [Factor B times Constant]		<u>\$2,269,300</u>
			Factor D [Factor C times Factor A]		<u>\$2,930,120</u>
6. 2024-25 Trans. State Aid =	<u>2,930,120</u>		(to Line 9, Page 1)	=	<u>2,930,120</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>35.0</u>	X	\$5,600	=	<u>196,000</u>
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	<u>50.0</u>	X	\$5,600	=	<u>280,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	<u>0.00</u>	X	\$709	=	<u>0</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. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>				=	<u><b>\$476,000</b></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>6.35 %</u>
A. 9/20/24 + 2/20/25 Headcount (from Open page)			<u>22,054</u>	=	
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			<u>1,400</u>	=	
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>0.0</u>
A. USD Level (i or ii)				=	<u>0.0</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>0.0</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>677.6</u>			
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>0.0</u>			
3. Estimated 2024-25 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5378 ] =	<u>677.6</u>	X	\$5,378	= <u>\$3,644,133</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 1,200.0 ÷ 6 x 0.395 = 79.0000 [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 800 x 0.185 = 148.0000 [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 5,400.0 ÷ 6 = 900.0000 [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 2023-2024 school year? = NO
- 3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year? = NO

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/25 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/24 Est. FTE Enrollment 22,100.8 = NO