

**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>7,500.0</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>50.0</u> + 2/20/25 <u>0.0</u>		=	<u>50.0</u>
3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>7,550.0</u>
4. Estimated 2024-25 weighted low enrollment and high enrollment. (from line 3)			
<u>7,550.0</u> x <u>0.035040</u> factor (from Table II)		=	<u>264.6</u>
5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))			
A. (9/20/24 Contact Hrs <u>47.0</u> + 2/20/25 Contact Hrs <u>0.0</u> ) / 6 x 0.395		=	<u>3.1</u>
B. (9/20/24 ELL Headcount <u>250</u> + 2/20/25 ELL Hdct <u>0</u> ) x .185		=	<u>46.3</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>2,514.6</u> + 2/20/25 contact hrs <u>0.0</u> ) / 6 x 0.5		=	<u>209.6</u>
7. Estimated 2024-25 At-Risk Student Weighting			
9/20/24 Free Lunch <u>1,950</u> + 2/20/25 Free Lunch <u>0</u> x 0.484		=	<u>943.8</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>3,195,720</u> ÷	\$5,378	= <u>594.2</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>12,106,569</u> ÷	\$5,378	= <u>2,251.1</u>
12. Estimated FHSU Math & Science Academy FTE enrollment			= <u>2.0</u>
13. Estimated 2024-25 Virtual State Aid (Table IV, Line 4)			= <u>\$2,800,000</u>
14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>11,861.6</u> x	\$5,378 + 2800000	= <u>\$66,591,685</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	<u>\$1,251,924</u>	<u>\$1,251,924</u> ÷	\$5,378 = <u>232.8</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>12,094.4</u> x	\$5,378 + 2800000	= <u>\$67,843,683</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) = 9841.3 x \$5452 = \$53654768 + <u>12,106,569</u> (Spec Ed)		=	<u>\$65,761,337</u>
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1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)			<b>NO</b>	
2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	7,147.5
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.)	0.0		=	0.0
4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	7,297.6
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.)	0.0		=	0.0
6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	7,311.5
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.)	0.0		=	0.0
8. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	7,500.0
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.)	0.0		=	0.0
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			=	7,147.5
11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			=	7,297.6
12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			=	7,311.5
13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			=	7,500.0
14. 3 Prior Years' Average FTE*:	7,147.5	+		
	(line 10)			
	7,311.5	)		
			+	
				2 Prior Years' AVG FTE
	7,297.6			
	(line 11)			

**TABLE III - Transportation Weighting (KSA 72-5148)**

1. Area of district in square miles 9-20-2024.			=	<u>42.5</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>4,500.0</u>	+ 2-20-25		<u>0.0</u>
			=	<u>4,500.0</u>
3. Index of density = Line 2	<u>4,500.0</u>	divided by Line 1		<u>42.5</u>
			=	<u>105.882</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$550</u>
		Factor A [BASE Change]		1.2912
		Factor B [Transported Students times Per Capita Allowance]		\$2,475,000
		Factor C [Factor B times Constant]		\$2,475,000
		Factor D [Factor C times Factor A]		\$3,195,720
6. 2024-25 Trans. State Aid =	<u>3,195,720</u>	(to Line 9, Page 1)	=	<u>3,195,720</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>500.0</u>	X	\$5,600	=	<u>2,800,000</u>
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	<u>0.0</u>	X	\$5,600	=	<u>0</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>				=	<b><u>\$2,800,000</u></b>

\*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>26.00</u>
A. 9/20/24 + 2/20/25 Headcount (from Open page)			=	<u>7,500</u>
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			=	<u>1,950</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>943.8</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>943.8</u>	X	\$5,378	= <u>\$5,075,756</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 47.0 ÷ 6 x 0.395 = 3.0942 [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 250 x 0.185 = 46.2500 [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 2,514.6 ÷ 6 = 419.1000 [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? = YES
- 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 7,500.0 = NO