

**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>436.5</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>10.0</u>	+	2/20/24	<u>0.0</u>	=	<u>10.0</u>
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)						=	<u>446.5</u>
4. Estimated 2023-24 weighted low enrollment and high enrollment. (from line 3)	<u>446.5</u>	x	<u>0.434413</u>	factor (from Table II)		=	<u>194.0</u>
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b))						=	<u>0.0</u>
A. (9/20/23 Contact Hrs	<u>0.0</u>	+ 2/20/24 Contact Hrs	<u>0.0</u>	) / 6 x 0.395	=	<u>0.0</u>	
B. (9/20/23 ELL Headcount	<u>0</u>	+ 2/20/24 ELL Hdct	<u>0</u>	) x .185	=	<u>0.0</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>280.0</u>	+ 2/20/24 contact hrs	<u>0.0</u>	) / 6 x 0.5		=	<u>23.3</u>
7. Estimated 2023-24 At-Risk Student Weighting							
9/20/23 Free Lunch	<u>287</u>	+ 2/20/24 Free Lunch	<u>0</u>	x 0.484		=	<u>138.9</u>
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2)						=	<u>30.1</u>
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6)		<u>289,947</u>	÷	\$5,088		=	<u>57.0</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>515,629</u>	÷	\$5,088		=	<u>101.3</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>\$23,854</u>
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		<u>991.1</u>	x	\$5,088	+ 23854	=	<u>\$5,066,571</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0	<u></u>	÷	\$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.		991.1	x	\$5,088	+ 23854	=	<u>\$5,066,571</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) = 889.8 x \$5158 = \$4589588 +	656,640	(Spec Ed)	=	\$5,246,228
---	---------	-----------	---	-------------

**TABLE I - KSA 72-5132**

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<b>NO</b>			
2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	442.7
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.)		0.0	=	0.0
4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	426.7
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.)		0.0	=	0.0
6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	436.5
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.)		0.0	=	0.0

$$\begin{aligned} & \{[5406 - 1.237500 (954.0 - 300)] \div 3642.4\} - 1 \\ & \{[5406 - 1.237500 (654.0)] \div 3642.4\} - 1 \\ & \{[5406 - 809.325] \div 3642.4\} - 1 \\ & \{4597.675 \div 3642.4\} - 1 \\ & 1.261991 - 1 \\ & 0.261991 \end{aligned}$$

**TABLE V**  
**High At-Risk Weighting Calculation (KSA 72-5151)**

1. Estimated 2023-24 Free Lunch Percentage (1B divided by 1A)		=	63.08 %
A. 9/20/23 + 2/20/24 Headcount (from Open page)	=	455	
B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page)	=	287	
2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)		=	30.1
A. USD Level (i or ii)	=	30.1	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	30.1	
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	0.0	
B. SCHOOL Level Do NOT need to enter information by building	=	0.0	

**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] =	138.9		
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	30.1		
3. Estimated 2023-24 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5088 ] =	169.0 X	\$5,088	= \$859,872

**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  $0.0 \div 6 \times 0.395 = 0.0000$  [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 9-20-2023 and multiplying by factor of 0.185. Total headcount  $0 \times 0.185 = 0.0000$  [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 9-20-2023 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours  $280.0 \div 6 = 46.6667$  [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?	=	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	437.0	=	NO
------------------------------------	-----	---	-------	---	----