Kansas State Department of Education
USD #368
Form 0-135-150

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) = 1,773.0
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 0.0 + 2/20/24 0.0 = 0.0
3. 2023-24 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 1,773.0
4. Estimated 2023-24 weighted low enrollment and high enrollment.
   (from line 3) 1,773.0 x 0.035040 factor (from Table II) = 62.1
5. Estimated 2023-24 Bilingual Weighting (see Footnotes (a) and (b)) = 5.6
   A. (9/20/23 Contact Hrs 20.0 + 2/20/24 Contact Hrs 0.0) / 6 x 0.395 = 1.3
   B. (9/20/23 ELL Headcount 30 + 2/20/24 ELL Hdcnt 0) x .185 = 5.6
   Note: Bilingual weighting is based on the higher of contact hours or headcount.
6. Estimated 2023-24 Career Technical Education (CTE) weighting (see Footnote (c)) = 54.2
   (9/20/23 CTE contact hrs 650.0 + 2/20/24 contact hrs 0.0) / 6 x 0.5 = 54.2
7. Estimated 2023-24 At-Risk Student Weighting
   9/20/23 Free Lunch 650 + 2/20/24 Free Lunch 0 x 0.484 = 314.6
8. Estimated 2023-24 High-Density At-Risk Student Weighting (from Table V, Line 2) = 0.0
9. Estimated 2023-24 Transportation Weighting (Table III, Line 6) 641,340 / $5,088 = 126.0
10. Estimated 2023-24 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. = 0 / $5,088 = 0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 2,655,029 / $5,088 = 521.8
12. Estimated FHSU Math & Science Academy FTE enrollment = 0.0
13. Estimated 2023-24 Virtual State Aid (Table IV, Line 4) = $294,000
14. Estimated 2023-24 operating budget excludes COLA. (Lines 3 thru 12 BASE + Line 13) 2,857.3 x $5,088 + 294000 = $14,831,942
15. Estimated Cost of Living weighting (Must have 31% LOB)
   (maximum allowed for this district) (Amt district will use, up to the maximum)
   $0 / $5,088 = 0.0
16. Total General Fund Budget Authority including Cost of Living, 2,857.3 x $5,088 + 294000 = $14,831,942

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) = 2335.5 x $5158 = $12046509 + 2,655,029 (Spec Ed) = $14,701,538

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) NO
2. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual) = 1,676.8
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
4. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual) = 1,760.0
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
6. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) = 1,773.0
7. 2/20/23 Audited FTE enrollment 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
8. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 1,676.8
9. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 1,760.0
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 1,773.0

11. 3 YR AVG FTE*: ((1,676.8 + 1,760.0 + 1,773.0) ÷ 3 = 1,736.6

* 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) = 1,773.0
13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 1,773.0

E is the Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

\[\left(\frac{5406 - 1.237500 (954.0 - 300)}{3642.4}\right) - 1 = 0.261991\]

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.

Estimated 9/20/23 FTE enrollment for full-time students enrolled in virtual programs.

\[50.0 \times 5,600 = 280,000\]

Estimated 9/20/23 FTE enrollment for part-time students enrolled in virtual programs.

\[5.0 \times 2,800 = 14,000\]

Estimated Virtual Credits* (20 years and older as of 9/20/23)

\[0.00 \times 709 = 0\]

Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/23)

\[0.00 \times 709 = 0\]

Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4) = $294,000

"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) = 35.00%
   A. 9/20/23 + 2/20/24 Headcount (from Open page) = 1,857
   B. 9/20/23 + 2/20/24 Free Lunch Headcount (from Open page) = 650

2. Estimated 2023-24 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) = 0.0
   A. USD Level (i or ii)
      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*** = 0.0

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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] = 314.6
2. Estimated 2023-24 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = 0.0
3. Estimated 2023-24 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5088] = 314.6 X $5,088 = $1,600,685

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 20.0 ÷ 6 x 0.395 = 1.3167 [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 30 X 0.185 = 5.5500 [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 650.0 ÷ 6 = 108.3333 [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 1,731.0 = NO