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) = 119.0

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 4.0 + 2/20/25 0.0 = 4.0

3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 123.0

4. Estimated 2024-25 weighted low enrollment and high enrollment.
   (from line 3) 123.0 x 0.953365 factor (from Table II) = 117.3

5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b)) = 0.0
   A. (9/20/24 Contact Hrs 0.0 + 2/20/25 Contact Hrs 0.0) / 6 x 0.395 = 0.0
   B. (9/20/24 ELL Headcount 0 + 2/20/25 ELL Hdct 0) x .185 = 0.0
   Note: Bilingual weighting is based on the higher of contact hours or headcount.

6. Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/24 CTE contact hrs 24.0 + 2/20/25 contact hrs 0.0) / 6 x 0.5 = 2.0

7. Estimated 2024-25 At-Risk Student Weighting
   9/20/24 Free Lunch 35 + 2/20/25 Free Lunch 0 x 0.484 = 16.9

8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2) = 0.0

9. Estimated 2024-25 Transportation Weighting (Table III, Line 6) 91,533 ÷ $5,378 = 17.0

10. Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 ÷ $5,378 = 0.0

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 161,399 ÷ $5,378 = 30.0

12. Estimated FHSU Math & Science Academy FTE enrollment = 0.0

13. Estimated 2024-25 Virtual State Aid (Table IV, Line 4) = $28,000

14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 306.2 x $5,378 + 28000 = $1,674,744

15. Estimated Cost of Living weighting (Must have 31% LOB) $0 ÷ $5,378 = 0.0
    (maximum allowed for this district) (Amt district will use, up to the maximum)

16. Total General Fund Budget Authority including Cost of Living. 306.2 x $5,378 + 28000 = $1,674,744

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) = 276.2 x $5452 = $1505842 + 161,399 (Spec Ed) = $1,667,241

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	**NO**	
2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= 114.6
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)		= 114.5
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)		= 96.9
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)		= 119.0
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.)		= 114.6
11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= 114.5
12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= 96.9
13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= 119.0

14. 3 Prior Years' Average FTE*:

114.6	+	114.5	+		
(line 10)		(line 11)		2 Prior Years' AVG FTE	
96.9	)÷ 3 =	108.7	÷ 2 =	105.7	= 105.7
(line 12)		(goes to line 14)		(goes to line 14)	

* 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).	= 119.0
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)	= 119.0

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. = 372.8

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) 51.0 + 2-20-25 0.0 = 51.0

3. Index of density = Line 2 51.0 divided by Line 1 372.8 = 0.137

4. Using index of density (Line 3), determine Per Capita Allowance. = $1,390

Factor A [BASE Change]	1.2912
Factor B [Transported Students times Per Capita Allowance]	$70,890
Factor C [Factor B times Constant]	$70,890
Factor D [Factor C times Factor A]	$91,533

6. 2024-25 Trans. State Aid = 91,533 (to Line 9, Page 1) = 91,533

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.	5.0	X	$5,600	= 28,000
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	0.0	X	$5,600	= 0
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	0.00	X	$709	= 0
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	0.00	X	$709	= 0
5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)**				= **$28,000**

*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) = 27.34 %
   A. 9/20/24 + 2/20/25 Headcount (from Open page) = 128
   B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page) = 35

2. Estimated 2024-25 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) = 0.0
      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

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] =	16.9			
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	0.0			
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X $5378] =	16.9	X	$5,378	= $90,888

(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 0.0 ÷ 6 x 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 9-20-2024 and multiplying by factor of 0.185. Total headcount 0 x 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 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 24.0 ÷ 6 = 4.0000 [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? = YES
3. Did the district decline in enrollment for 2023-2024 school year compared to the 2022-2023 school year? = YES

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 119.0 = NO