

**Form 150
2022-2023
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1. 2022-23 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)		=	<u>746.5</u>
2. Estimated 2022-23 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)	9/20/22 <u>20.0</u> + 2/20/23 <u>0.0</u>	=	<u>20.0</u>
3. 2022-23 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>766.5</u>
4. Estimated 2022-23 weighted low enrollment and high enrollment. (from line 3)	<u>766.5</u> x <u>0.325694</u> factor (from Table II)	=	<u>249.6</u>
5. Estimated 2022-23 Bilingual Weighting (see Footnotes (a) and (b))		=	<u>3.7</u>
A. (9/20/22 Contact Hrs <u>21.0</u> + 2/20/23 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>1.4</u>
B. (9/20/22 ELL Headcount <u>20</u> + 2/20/23 ELL Hdct <u>0</u>) x .185		=	<u>3.7</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2022-23 Career Technical Education (CTE) weighting (see Footnote (c))	(9/20/22 CTE contact hrs <u>200.0</u> + 2/20/23 contact hrs <u>0.0</u>) / 6 x 0.5	=	<u>16.7</u>
7. Estimated 2022-23 At-Risk Student Weighting	9/20/22 Free Lunch <u>350</u> + 2/20/23 Free Lunch <u>0</u> x 0.484	=	<u>169.4</u>
8. Estimated 2022-23 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>26.3</u>
9. Estimated 2022-23 Transportation Weighting (Table III, Line 6)	<u>373,484</u> ÷ \$4,846	=	<u>77.1</u>
10. Estimated 2022-23 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷ \$4,846	=	<u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>1,128,000</u> ÷ \$4,846	=	<u>232.8</u>
12. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
13. Estimated 2022-23 Virtual State Aid (Table IV, Line 4)		=	<u>\$35,054</u>
14. Estimated 2022-23 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>1,542.1</u> x \$4,846 + 35054	=	<u>\$7,508,071</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 ÷ \$4,846 (maximum allowed for this district) (Amt district will use, up to the maximum)	=	<u>0.0</u>
16. Total General Fund Budget Authority including Cost of Living.	<u>1,542.1</u> x \$4,846 + 35054	=	<u>\$7,508,071</u>

Local Option Budget -- See Form 155

17. Estimated 2022-23 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) = 1309.3 x \$4912 = \$6431282 + <u>1,128,000</u> (Spec Ed)	=	<u>\$7,559,282</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>	
2. 9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		= <u>785.4</u>
3. 2/20/20 Audited FTE of new students of military families, not enrolled on 9/20/19. (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.)	<u>0.0</u>	= <u>0.0</u>
4. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)		= <u>746.5</u>
5. Estimated 2/20/21 Audited FTE of new students of military families, not enrolled on 9/20/20. (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. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>735.0</u>
7. 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 6. If it doesn't meet criteria then calculates zero.)	<u>0.0</u>	= <u>0.0</u>
8. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)		= <u>785.4</u>

9. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 746.5

10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 735.0

11. 3 YR AVG FTE*: ($\frac{785.4}{\text{(line 8)}} + \frac{746.5}{\text{(line 9)}} + \frac{735.0}{\text{(line 10)}} \div 3 = \frac{755.6}{\text{(goes to line 11)}} = 0.0$)

* 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.

12. 2022-23 FTE adjusted enrollment for budget purposes (higher of line 9, 10, or line 9, 10, or 11, if qualified for 3YR AVG.) = 746.5

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 746.5

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 9-20-2022.				=	<u>537.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2022 who reside in the district 2.5 miles or more (Estimated)	<u>300.0</u>	+	2-20-23	<u>0.0</u>	= <u>300.0</u>
3. Index of density = Line 2	<u>300.0</u>	divided by Line 1		<u>537.0</u>	= <u>0.559</u>
4. Using index of density (Line 3), determine Per Capita Allowance.					= <u>\$1,070</u>
			Factor A [BASE Change]		1.1635
			Factor B [Transported Students times Per Capita Allowance]		\$321,000
			Factor C [Factor B times Constant]		\$321,000
			Factor D [Factor C times Factor A]		\$373,484
6. 2022-23 Trans. State Aid =	<u>373,484</u>		(to Line 9, Page 1)		= <u>373,484</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 9/20/22 FTE enrollment for full-time students enrolled in virtual programs.	<u>5.0</u>	X	\$5,600	=	<u>28,000</u>
2. Estimated 9/20/22 FTE enrollment for part-time students enrolled in virtual programs.	<u>1.0</u>	X	\$2,800	=	<u>2,800</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/22)	<u>0.0</u>	X	\$709	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/22)	<u>6.0</u>	X	\$709	=	<u>4,254</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$35,054</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 2022-23 Free Lunch Percentage (1B divided by 1A)				=	<u>43.75 %</u>
A. 9/20/22 + 2/20/23 Headcount (from Open page)			<u>800</u>		
B. 9/20/22 + 2/20/23 Free Lunch Headcount (from Open page)			<u>350</u>		
2. Estimated 2022-23 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>26.3</u>

A. USD Level (i or ii) = 21.4
 i. High-Density At-Risk >= 50% (1B times 10.5%) = 0.0
 ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 mi) = 21.4
 B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet*** = 26.3

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 2022-23 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] = 169.4
 2. Estimated 2022-23 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = 26.3
 3. Estimated 2022-23 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$4846] = 195.7 X \$4,846 = \$948,362

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 9-20-2022 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 21.0 ÷ 6 x 0.395 = 1.3825 [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 9-20-2022 and multiplying by factor of 0.185. Total headcount 20 x 0.185 = 3.7000 [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 9-20-2022 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 200.0 ÷ 6 = 33.3333 [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 2021-2022 school year? = YES
 3. Did the district decline in enrollment for 2021-2022 school year compared to the 2020-2021 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/23 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/22 Est. FTE Enrollment 775.0 = NO