

**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>937.8</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>11.0</u> + 2/20/23 <u>0.0</u> | | | = | <u>11.0</u> |
| 3. | 2022-23 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) | | | = | <u>948.8</u> |
| 4. | Estimated 2022-23 weighted low enrollment and high enrollment. (from line 3) | <u>948.8</u> | x | <u>0.263757</u> factor (from Table II) | = <u>250.3</u> |
| 5. | Estimated 2022-23 Bilingual Weighting (see Footnotes (a) and (b)) | | | = | <u>29.6</u> |
| | A. (9/20/22 Contact Hrs <u>360.0</u> + 2/20/23 Contact Hrs <u>0.0</u>) / 6 x 0.395 | | | = | <u>23.7</u> |
| | B. (9/20/22 ELL Headcount <u>160</u> + 2/20/23 ELL Hdct <u>0</u>) x .185 | | | = | <u>29.6</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>280.0</u> + 2/20/23 contact hrs <u>0.0</u>) / 6 x 0.5 | | | = | <u>23.3</u> |
| 7. | Estimated 2022-23 At-Risk Student Weighting | | | | |
| | 9/20/22 Free Lunch <u>325</u> + 2/20/23 Free Lunch <u>0</u> x 0.484 | | | = | <u>157.3</u> |
| 8. | Estimated 2022-23 High-Density At-Risk Student Weighting (from Table V, Line 2) | | | = | <u>0.0</u> |
| 9. | Estimated 2022-23 Transportation Weighting (Table III, Line 6) | <u>175,339</u> ÷ | | <u>\$4,846</u> | = <u>36.2</u> |
| 10. | Estimated 2022-23 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. | <u>0</u> ÷ | | <u>\$4,846</u> | = <u>0.0</u> |
| 11. | Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) | <u>604,225</u> ÷ | | <u>\$4,846</u> | = <u>124.7</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>\$64,508</u> |
| 14. | Estimated 2022-23 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) | <u>1,570.2</u> x | | <u>\$4,846</u> + 64508 | = <u>\$7,673,697</u> |
| 15. | Estimated Cost of Living weighting (Must have 31% LOB) | <u>\$0</u> ÷ | | <u>\$4,846</u> | = <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. | <u>1,570.2</u> x | | <u>\$4,846</u> + 64508 | = <u>\$7,673,697</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) = 1445.5 x \$4912 = \$7100296 + <u>604,225</u> (Spec Ed) | | | = | <u>\$7,704,521</u> |
|-----|--|--|--|---|--------------------|

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>973.2</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>937.8</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>932.3</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>973.2</u> |

9. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 937.8

10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 932.3

11. 3 YR AVG FTE*: ($\frac{937.2}{(line\ 8)} + \frac{937.8}{(line\ 9)} + \frac{932.3}{(line\ 10)} \div 3 = \frac{947.8}{(goes\ to\ line\ 11)}$) = 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.) = 937.8

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 937.8

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>756.0</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>110.0</u> | + 2-20-23 | <u>0.0</u> | = <u>110.0</u> |
| 3. Index of density = Line 2 | <u>110.0</u> | divided by Line 1 | <u>756.0</u> | = <u>0.146</u> |
| 4. Using index of density (Line 3), determine Per Capita Allowance. | | | | = <u>\$1,370</u> |
| | | Factor A [BASE Change] | | 1.1635 |
| | | Factor B [Transported Students times Per Capita Allowance] | | \$150,700 |
| | | Factor C [Factor B times Constant] | | \$150,700 |
| | | Factor D [Factor C times Factor A] | | \$175,339 |
| 6. 2022-23 Trans. State Aid = | <u>175,339</u> | (to Line 9, Page 1) | | = <u>175,339</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>10.0</u> | X | \$5,600 | = | <u>56,000</u> |
| 2. Estimated 9/20/22 FTE enrollment for part-time students enrolled in virtual programs. | <u>0.0</u> | X | \$2,800 | = | <u>0</u> |
| 3. Estimated Virtual Credits* (20 years and older as of 9/20/22) | <u>12.0</u> | X | \$709 | = | <u>8,508</u> |
| 4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/22) | <u>0.0</u> | X | \$709 | = | <u>0</u> |
| 5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4) | | | | = | <u>\$64,508</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>33.68 %</u> |
| A. 9/20/22 + 2/20/23 Headcount (from Open page) | | = | <u>965</u> | |
| B. 9/20/22 + 2/20/23 Free Lunch Headcount (from Open page) | | = | <u>325</u> | |
| 2. Estimated 2022-23 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) = 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 mi) = 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 2022-23 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] = 157.3
 2. Estimated 2022-23 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = 0.0
 3. Estimated 2022-23 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$4846] = 157.3 X \$4,846 = \$762,276

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 360.0 ÷ 6 x 0.395 = 23.7000 [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 160 x 0.185 = 29.6000 [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 280.0 ÷ 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 2021-2022 school year? = NO
 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 943.0 = NO