

**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)				=	5,865.5
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	50.0	+	2/20/23	0.0
					= 50.0
3. 2022-23 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)					= 5,915.5
4. Estimated 2022-23 weighted low enrollment and high enrollment. (from line 3)	5,915.5	x	0.035040	factor (from Table II)	= 207.3
5. Estimated 2022-23 Bilingual Weighting (see Footnotes (a) and (b))					= 25.9
A. (9/20/22 Contact Hrs	375.0	+	2/20/23 Contact Hrs	0.0	) / 6 x 0.395 = 24.7
B. (9/20/22 ELL Headcount	140	+	2/20/23 ELL Hdct	0	) x .185 = 25.9
<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	2,200.0	+	2/20/23 contact hrs	0.0
					= 183.3
7. Estimated 2022-23 At-Risk Student Weighting	9/20/22 Free Lunch	900	+	2/20/23 Free Lunch	0
					= 435.6
8. Estimated 2022-23 High-Density At-Risk Student Weighting (from Table V, Line 2)					= 0.0
9. Estimated 2022-23 Transportation Weighting (Table III, Line 6)		2,623,693	÷	\$4,846	= 541.4
10. Estimated 2022-23 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.		0	÷	\$4,846	= 0.0
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))		7,541,276	÷	\$4,846	= 1,556.2
12. Estimated FHSU Math & Science Academy FTE enrollment					= 0.0
13. Estimated 2022-23 Virtual State Aid (Table IV, Line 4)					= \$490,180
14. Estimated 2022-23 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)		8,865.2	x	\$4,846	+ 490180 = \$43,450,939
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$152,078		\$154,799	÷	\$4,846 = 31.4
	(maximum allowed for this district) (Amt district will use, up to the maximum)				
16. Total General Fund Budget Authority including Cost of Living.		8,896.6	x	\$4,846	+ 490180 = \$43,603,104

**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) = 7340.4 x \$4912 = \$36056045 +	7,541,276	(Spec Ed)	=	\$43,597,321
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**TABLE I - KSA 72-5132**

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)		<b>NO</b>		
2. 9/20/19 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	5,798.8
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.)		0.0	=	0.0
4. 9/20/20 Audited FTE enrollment (excludes Preschool-Aged At-Risk (4 yr Old) and Virtual)			=	5,825.1
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.)		0.0	=	0.0
6. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	5,865.5
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.)		0.0	=	0.0
8. Sept. 20, 2019, FTE enrollment plus 2/20/20 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.)			=	5,798.8

9. Sept. 20, 2020, FTE enrollment plus 2/20/21 FTE (Excludes Preschool-Aged At-Risk (4 yr Old) and virtual.) = 5,825.1

10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and virtual.) = 5,865.5

11. 3 YR AVG FTE\*: ( 5,798.8 + 5,825.1 + 5,865.5 ) ÷ 3 = 5,829.8 = 0.0  
 (line 8) (line 9) (line 10) (goes to line 11)

\* 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). = 5,865.5

13. Total FTE adjusted enrollment. (Goes to page 1, line 1) = 5,865.5

**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. = 65.1

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) 4,100.0 + 2-20-23 0.0 = 4,100.0

3. Index of density = Line 2 4,100.0 divided by Line 1 65.1 = 62.980

4. Using index of density (Line 3), determine Per Capita Allowance. = \$550

Factor A [BASE Change]	1.1635
Factor B [Transported Students times Per Capita Allowance]	\$2,255,000
Factor C [Factor B times Constant]	\$2,255,000
Factor D [Factor C times Factor A]	\$2,623,693

6. 2022-23 Trans. State Aid = 2,623,693 (to Line 9, Page 1) = 2,623,693

*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>75.0</u> X	\$5,600	= <u>420,000</u>
2. Estimated 9/20/22 FTE enrollment for part-time students enrolled in virtual programs.	<u>20.0</u> X	\$2,800	= <u>56,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/22)	<u>20.0</u> X	\$709	= <u>14,180</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. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>			= <b><u>\$490,180</u></b>

\*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) = 14.06 %  
 A. 9/20/22 + 2/20/23 Headcount (from Open page) = 6,400  
 B. 9/20/22 + 2/20/23 Free Lunch Headcount (from Open page) = 900

2. Estimated 2022-23 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  $\geq 50\%$  (1B times 10.5%) = 0.0  
 ii. High-Density At-Risk  $\geq 35\%$  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] = 435.6  
 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 ] = 435.6 X \$4,846 = \$2,110,918

**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 375.0  $\div 6 \times 0.395 =$  24.6875 [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 140  $\times 0.185 =$  25.9000 [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 2,200.0  $\div 6 =$  366.6667 [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? = YES  
 3. Did the district decline in enrollment for 2021-2022 school year compared to the 2020-2021 school year? = NO

**Qualifying for Military Provision for 2/20 weightings**

Is the 2/20/23 Est. FTE Enrollment 0.0  $\geq 25$  or 1% of the 9/20/22 Est. FTE Enrollment 6,050.0 = NO