

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)		=	<u>180.0</u>
2. Estimated 2024-25 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)		=	<u>10.0</u>
9/20/24 <u>10.0</u> + 2/20/25 <u>0.0</u>			
3. 2024-25 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>190.0</u>
4. Estimated 2024-25 weighted low enrollment and high enrollment. (from line 3)	<u>190.0</u> x	<u>0.775766</u> factor (from Table II)	= <u>147.4</u>
5. Estimated 2024-25 Bilingual Weighting (see Footnotes (a) and (b))		=	<u>6.6</u>
A. (9/20/24 Contact Hrs <u>100.0</u> + 2/20/25 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>6.6</u>
B. (9/20/24 ELL Headcount <u>30</u> + 2/20/25 ELL Hdct <u>0</u>) x .185		=	<u>5.6</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2024-25 Career Technical Education (CTE) weighting (see Footnote (c))		=	<u>1.0</u>
(9/20/24 CTE contact hrs <u>12.0</u> + 2/20/25 contact hrs <u>0.0</u>) / 6 x 0.5			
7. Estimated 2024-25 At-Risk Student Weighting		=	<u>53.2</u>
9/20/24 Free Lunch <u>110</u> + 2/20/25 Free Lunch <u>0</u> x 0.484			
8. Estimated 2024-25 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>11.6</u>
9. Estimated 2024-25 Transportation Weighting (Table III, Line 6)	<u>142,936</u> ÷	<u>\$5,378</u>	= <u>26.6</u>
10. Estimated 2024-25 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	<u>\$5,378</u>	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp, Ed, Funding (see Footnote(f))	<u>355,000</u> ÷	<u>\$5,378</u>	= <u>66.0</u>
12. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
13. Estimated 2024-25 Virtual State Aid (Table IV, Line 4)		=	<u>\$0</u>
14. Estimated 2024-25 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>502.4</u> x	<u>\$5,378</u> + 0	= <u>\$2,701,907</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	<u>\$0</u> ÷	<u>\$5,378</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>502.4</u> x	<u>\$5,378</u> + 0	= <u>\$2,701,907</u>

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		=	<u>\$2,734,253</u>
(Lines 3 through 10 + 15) = 436.4 x \$5452 = \$2,379,253 + <u>355,000</u> (Spec Ed)			

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>NO</u>																					
2. 9/20/21 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>186.0</u>																				
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.)	<u>0.0</u>	= <u>0.0</u>																				
4. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>184.0</u>																				
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.)	<u>0.0</u>	= <u>0.0</u>																				
6. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>164.5</u>																				
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.)	<u>0.0</u>	= <u>0.0</u>																				
8. 9/20/24 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>180.0</u>																				
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.)	<u>0.0</u>	= <u>0.0</u>																				
10. Sept. 20, 2021, FTE enrollment plus 2/20/22 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>186.0</u>																				
11. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>184.0</u>																				
12. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>164.5</u>																				
13. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>180.0</u>																				
14. 3 Prior Years' Average FTE*: <table border="0" style="margin-left: 20px;"> <tr> <td style="text-align: center;"><u>186.0</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>184.0</u></td> <td style="text-align: center;">+</td> <td></td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(line 11)</td> <td></td> <td style="text-align: center;">2 Prior Years' AVG FTE</td> </tr> <tr> <td style="text-align: center;"><u>164.5</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>178.2</u></td> <td style="text-align: center;">÷ 2 =</td> <td style="text-align: center;"><u>174.3</u></td> </tr> <tr> <td style="text-align: center;">(line 12)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> <td></td> <td style="text-align: center;">(goes to line 14)</td> </tr> </table>	<u>186.0</u>	+	<u>184.0</u>	+		(line 10)		(line 11)		2 Prior Years' AVG FTE	<u>164.5</u>) ÷ 3 =	<u>178.2</u>	÷ 2 =	<u>174.3</u>	(line 12)		(goes to line 14)		(goes to line 14)		= <u>174.3</u>
<u>186.0</u>	+	<u>184.0</u>	+																			
(line 10)		(line 11)		2 Prior Years' AVG FTE																		
<u>164.5</u>) ÷ 3 =	<u>178.2</u>	÷ 2 =	<u>174.3</u>																		
(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).		= <u>180.0</u>																				
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>180.0</u>																				

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.			=	<u>360.0</u>
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)	<u>90.0</u>	+ 2-20-25		<u>0.0</u>
			=	<u>90.0</u>
3. Index of density = Line 2	<u>90.0</u>	divided by Line 1		<u>360.0</u>
			=	<u>0.250</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$1,230</u>
		Factor A [BASE Change]		1,2912
		Factor B [Transported Students times Per Capita Allowance]		\$110,700
		Factor C [Factor B times Constant]		\$110,700
		Factor D [Factor C times Factor A]		\$142,936
6. 2024-25 Trans. State Aid =	<u>142,936</u>	(to Line 9, Page 1)	=	<u>142,936</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 9/20/24 FTE enrollment for full-time students enrolled in virtual programs.	<u>0.0</u>	X	\$5,600	=	<u>0</u>
2. Estimated 9/20/24 FTE enrollment for part-time students enrolled in virtual programs.	<u>0.0</u>	X	\$5,600	=	<u>0</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/24)	<u>0.00</u>	X	\$709	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/24)	<u>0.00</u>	X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$0</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 2024-25 Free Lunch Percentage (1B divided by 1A)			=	<u>56.70</u>	%
A. 9/20/24 + 2/20/25 Headcount (from Open page)			=	<u>194</u>	
B. 9/20/24 + 2/20/25 Free Lunch Headcount (from Open page)			=	<u>110</u>	
2. Estimated 2024-25 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>11.6</u>	
A. USD Level (i or ii)			=	<u>11.6</u>	
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>11.6</u>			
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>0.0</u>			
B. SCHOOL Level Do NOT need to enter information by building			=	<u>0.0</u>	

**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] =	<u>53.2</u>		
2. Estimated 2024-25 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>11.6</u>		
3. Estimated 2024-25 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5378] =	<u>64.8</u>	X	\$5,378 = <u>\$348,494</u>

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 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 100.0 ÷ 6 x 0.395 = 6.5833 [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 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 9-20-2024 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 12.0 ÷ 6 = 2.0000 [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.)

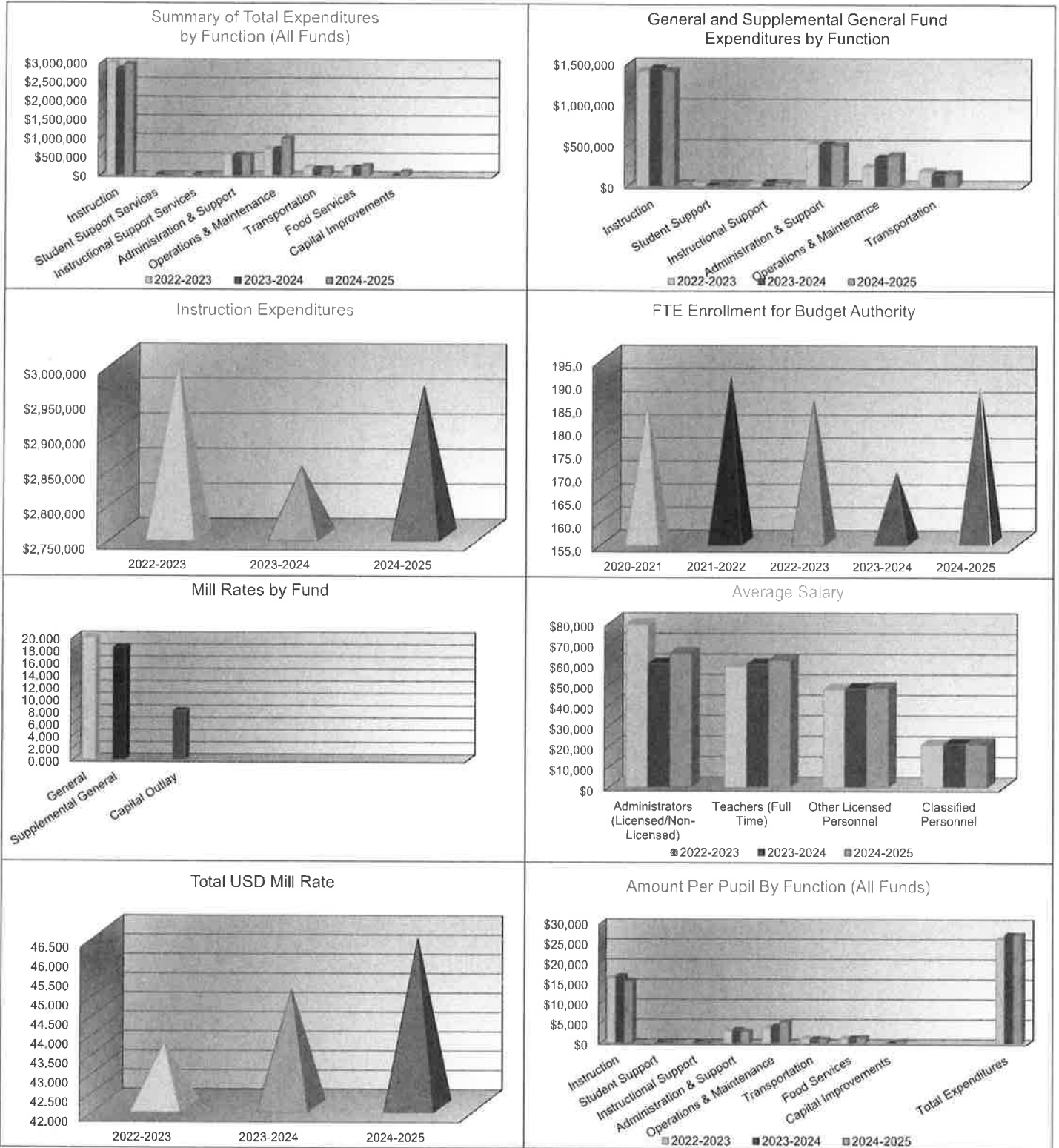
Qualifying for the 3yr Average (Goes to Table I)

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? = NO
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

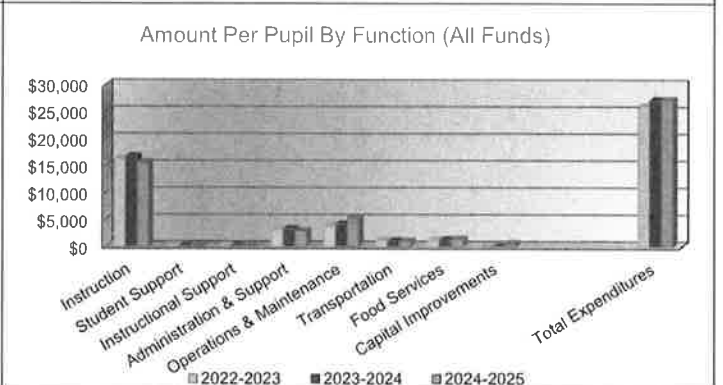
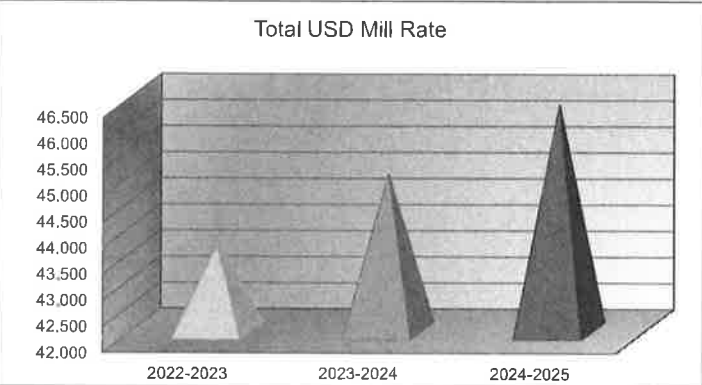
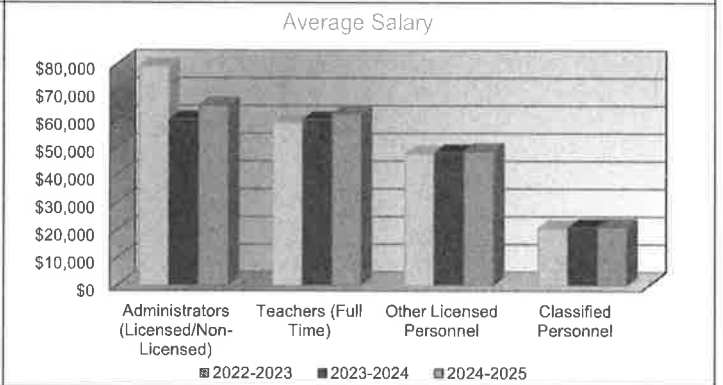
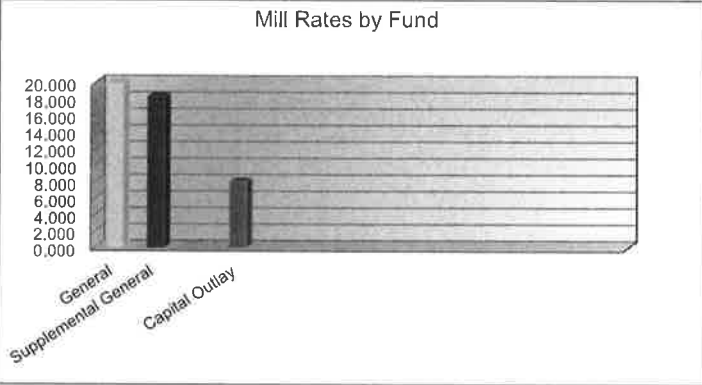
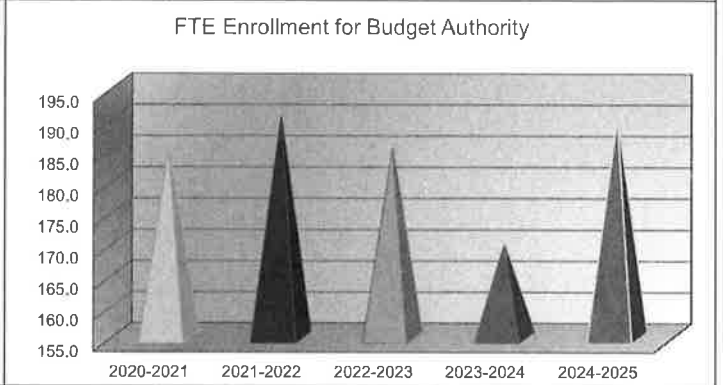
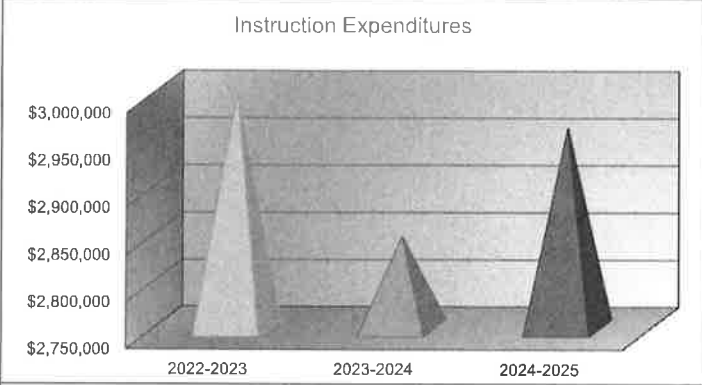
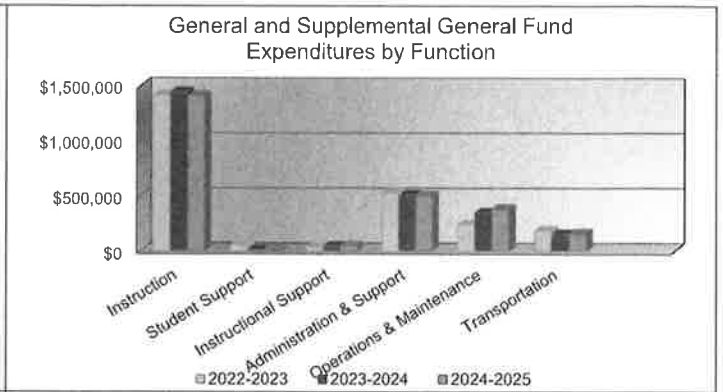
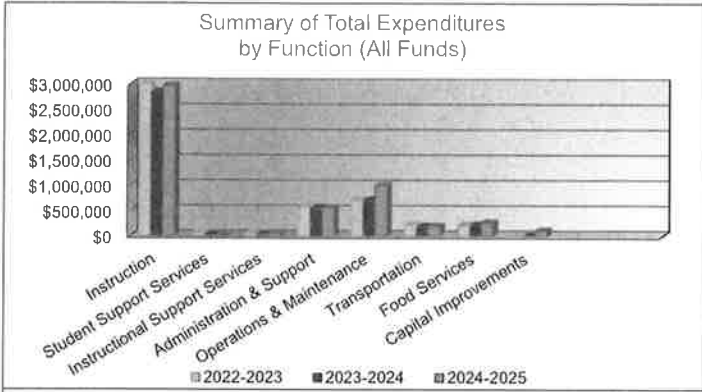
Is the 2/20/25 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/24 Est. FTE Enrollment 180.0 = NO

USD 351 - Macksville



Note: Numbers on charts are within 1% due to rounding.
Sumexpen

USD 351 - Macksville



Exceeding the Revenue Neutral Tax Rate for the 2024-2025 School Year

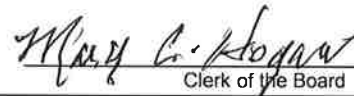
The governing body of Unified School District 351 will meet on the 9th day of September 2024 at 8:00 PM at 433 N Gilmore, Macksville, KS 67557 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, is available at the district office and will be available at this hearing.

Revenue Neutral Tax Rate

	2023-2024			2024-2025	
	Actual Tax Levied	Actual Tax Rate	Neutral Tax Rate	Estimated Tax Levied	Est. Tax Rate
General	\$897,987	20.000	21.564	\$832,876	20.000
Bond and Interest #2	\$0	0.000	0.000	\$0	0.000
ALL OTHER FUNDS					
Supplemental General (LOB)	\$801,093	17.009		\$822,289	18.350
Adult Education	\$0	0.000		\$0	0.000
Capital Outlay	\$376,786	8.000		\$358,495	8.000
Cost of Living	\$0	0.000		\$0	0.000
Special Liability Expense Fund	\$0	0.000		\$0	0.000
Extraordinary Growth Facilities	\$0	0.000		\$0	0.000
Bond and Interest #1	\$0	0.000		\$0	0.000
No-Fund Warrant	\$0	0.000		\$0	0.000
Special Assessment	\$0	0.000		\$0	0.000
Temporary Note	\$0	0.000		\$0	0.000
Historical Museum	\$0	0.000		\$0	0.000
Public Library Board	\$0	0.000		\$0	0.000
Public Library Board Employee Benefits	\$0	0.000		\$0	0.000
Sub Total - All Other Funds	\$1,177,879	25.009	26.286	\$1,180,784	26.350



Board President



Clerk of the Board