

**Form 150
2025-2026
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 18

1. 2025-26 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I)		=	<u>7,285.0</u>
2. Estimated 2025-26 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)			
9/20/25 <u>150.0</u> + 2/20/26 <u>25.0</u>		=	<u>175.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>7,460.0</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment. (from line 3)	<u>7,460.0</u>	x	<u>0.035040</u> factor (from Table II)
		=	<u>261.4</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))			= <u>113.9</u>
A. (9/20/25 Contact Hrs <u>1,650.0</u> + 2/20/26 Contact Hrs <u>80.0</u>) / 6 x 0.395		=	<u>113.9</u>
B. (9/20/25 ELL Headcount <u>575</u> + 2/20/26 ELL Hdct <u>30</u>) x .185		=	<u>111.9</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>			
6. Estimated 2025-26 Career Technical Education (CTE) weighting (see Footnote (c))			
(9/20/25 CTE contact hrs <u>1,375.0</u> + 2/20/26 contact hrs <u>30.0</u>) / 6 x 0.5		=	<u>117.1</u>
7. Estimated 2025-26 At-Risk Student Weighting			
9/20/25 Free Lunch <u>3,100</u> + 2/20/26 Free Lunch <u>110</u> x 0.484		=	<u>1,553.6</u>
8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)			= <u>186.1</u>
9. Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>1,813,869</u> ÷	\$5,615	= <u>323.0</u>
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>0</u> ÷	\$5,615	= <u>0.0</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>11,724,893</u> ÷	\$5,615	= <u>2,088.1</u>
12. Estimated FHSU Math & Science Academy FTE enrollment			= <u>1.0</u>
13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4)			= <u>\$140,925</u>
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>12,104.2</u> x	\$5,615	+ 140925
		=	<u>\$68,106,008</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0	<u>\$0</u> ÷	\$5,615
(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>12,104.2</u> x	\$5,615	+ 140925
		=	<u>\$68,106,008</u>

Local Option Budget -- See Form 155

17. Estimated 2025-26 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) = 10015.1 x \$5692 = \$57005949 + <u>11,724,893</u> (Spec Ed)		=	<u>\$68,730,842</u>

TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)	<u>YES</u>																	
2. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,895.6</u>																
3. 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 2. If it doesn't meet criteria then calculates zero.)	<u>312.1</u>	= <u>312.1</u>																
4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,888.6</u>																
5. Estimated 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 4. If it doesn't meet criteria then calculates zero.)	<u>320.6</u>	= <u>320.6</u>																
6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,840.4</u>																
7. 2/20/25 Audited 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>342.0</u>	= <u>342.0</u>																
8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)		= <u>6,930.0</u>																
9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25. (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>355.0</u>	= <u>355.0</u>																
10. Sept. 20, 2022, FTE enrollment plus 2/20/23 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>7,207.7</u>																
11. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>7,209.2</u>																
12. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>7,182.4</u>																
13. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)		= <u>7,285.0</u>																
14. 3 Prior Years' Average FTE*:	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>7,207.7</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>7,209.2</u></td> <td style="text-align: center;">+</td> </tr> <tr> <td style="text-align: center;">(line 10)</td> <td></td> <td style="text-align: center;">(line 11)</td> <td></td> </tr> <tr> <td style="text-align: center;"><u>7,182.4</u></td> <td style="text-align: center;">) ÷ 3 =</td> <td style="text-align: center;"><u>7,199.8</u></td> <td></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> </tr> </table>	<u>7,207.7</u>	+	<u>7,209.2</u>	+	(line 10)		(line 11)		<u>7,182.4</u>) ÷ 3 =	<u>7,199.8</u>		(line 12)		(goes to line 14)		= <u>7,199.8</u>
<u>7,207.7</u>	+	<u>7,209.2</u>	+															
(line 10)		(line 11)																
<u>7,182.4</u>) ÷ 3 =	<u>7,199.8</u>																
(line 12)		(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. 2025-26 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]).		= <u>7,285.0</u>																
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>7,285.0</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 9-20-2025.			=	<u>262.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2025 who reside in the district 2.5 miles or more (Estimated)	<u>2,000.0</u>	+ 2-20-26		<u>70.0</u>
			=	<u>2,070.0</u>
3. Index of density = Line 2	<u>2,070.0</u>	divided by Line 1		<u>262.0</u>
			=	<u>7.901</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$650</u>
		Factor A [BASE Change]		1.3481
		Factor B [Transported Students times Per Capita Allowance]		\$1,345,500
		Factor C [Factor B times Constant]		\$1,345,500
		Factor D [Factor C times Factor A]		\$1,813,869
6. 2025-26 Trans. State Aid =	<u>1,813,869</u>	(to Line 9, Page 1)	=	<u>1,813,869</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 9/20/25 FTE enrollment for full-time students enrolled in virtual programs.	<u>17.0</u>	X	\$5,600	=	<u>95,200</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>5.0</u>	X	\$5,600	=	<u>28,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>25.00</u>	X	\$709	=	<u>17,725</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>0.00</u>	X	\$709	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$140,925</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 2025-26 Free Lunch Percentage (1B divided by 1A)			=	<u>43.03 %</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	<u>7,460</u>
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	<u>3,210</u>
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			=	<u>186.1</u>
A. USD Level (i or ii)			=	<u>180.4</u>
i. High-Density At-Risk >= 50% (1B times 10.5%)	=	<u>0.0</u>		
ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7)	=	<u>180.4</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<u>186.1</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 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>1,553.6</u>			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>186.1</u>			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	<u>1,739.7</u>	X	\$5,615	= <u>\$9,768,416</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 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1,650.0 ÷ 6 x 0.395 = 108.6250 [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 9-20-2025 and multiplying by factor of 0.185. Total headcount 575 x 0.185 = 106.3750 [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 9-20-2025 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 1,375.0 ÷ 6 = 229.1667 [Form 150 Line 6]

EXCLUDES classes taken at a Technical College or Community College as those classes are funded directly to the College by the Kansas Board of Regents.

(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 21).

(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? = YES
- 2. Did the district have a military dependent student enrolled during the 2024-2025 school year? = YES
- 3. Did the district decline in enrollment for 2024-2025 school year compared to the 2023-2024 school year? = YES

Qualifying for Military Provision for 2/20 weightings

Is the 2/20/26 Est. FTE Enrollment 355.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 6,930.0 = YES