

**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>7,500.0</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>50.0</u> + 2/20/26 <u>0.0</u>		=	<u>50.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>7,550.0</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment. (from line 3)			
<u>7,550.0</u> x <u>0.035040</u> factor (from Table II)		=	<u>264.6</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))			
A. (9/20/25 Contact Hrs <u>700.0</u> + 2/20/26 Contact Hrs <u>0.0</u> ) / 6 x 0.395		=	<u>46.1</u>
B. (9/20/25 ELL Headcount <u>275</u> + 2/20/26 ELL Hdct <u>0</u> ) x .185		=	<u>50.9</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>2,500.0</u> + 2/20/26 contact hrs <u>0.0</u> ) / 6 x 0.5		=	<u>208.3</u>
7. Estimated 2025-26 At-Risk Student Weighting			
9/20/25 Free Lunch <u>1,950</u> + 2/20/26 Free Lunch <u>0</u> x 0.484		=	<u>943.8</u>
8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)		=	<u>0.0</u>
9. Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>3,336,548</u> ÷	\$5,615	= <u>594.2</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>11,644,337</u> ÷	\$5,615	= <u>2,073.8</u>
12. Estimated FHSU Math & Science Academy FTE enrollment			= <u>0.0</u>
13. Estimated 2025-26 Virtual State Aid (Table IV, Line 4)			= <u>\$2,783,200</u>
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>11,685.6</u> x	\$5,615 + 2783200	= <u>\$68,397,844</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	<u>\$1,279,040</u>	<u>\$1,279,040</u> ÷	\$5,615 = <u>227.8</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>11,913.4</u> x	\$5,615 + 2783200	= <u>\$69,676,941</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) = 9839.6 x \$5692 = \$56007003 + <u>11,644,337</u> (Spec Ed)		=	<u>\$67,651,340</u>
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**TABLE III - Transportation Weighting (KSA 72-5148)**

1. Area of district in square miles 9-20-2025.			=	<u>42.5</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>4,500.0</u>	+ 2-20-26		<u>0.0</u>
			=	<u>4,500.0</u>
3. Index of density = Line 2	<u>4,500.0</u>	divided by Line 1		<u>42.5</u>
			=	<u>105.882</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$550</u>
		Factor A [BASE Change]		1.3481
		Factor B [Transported Students times Per Capita Allowance]		\$2,475,000
		Factor C [Factor B times Constant]		\$2,475,000
		Factor D [Factor C times Factor A]		\$3,336,548
6. 2025-26 Trans. State Aid =	<u>3,336,548</u>	(to Line 9, Page 1)	=	<u>3,336,548</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>485.0</u>	X	\$5,600	=	<u>2,716,000</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>12.0</u>	X	\$5,600	=	<u>67,200</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>0.00</u>	X	\$709	=	<u>0</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. <b>Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)</b>				=	<b><u>\$2,783,200</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 2025-26 Free Lunch Percentage (1B divided by 1A)			=	<u>26.00</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	<u>7,500</u>
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	<u>1,950</u>
2. Estimated 2025-26 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)			=	<u>0.0</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>0.0</u>		
B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet***			=	<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 2025-26 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>943.8</u>			
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>0.0</u>			
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	<u>943.8</u>	X	\$5,615	= <u>\$5,299,437</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 700.0 ÷ 6 x 0.395 = 46.0833 [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 275 x 0.185 = 50.8750 [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 2,500.0 ÷ 6 = 416.6667 [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? = NO
- 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 0.0 >=25 or 1% of the 9/20/25 Est. FTE Enrollment 7,500.0 = NO