

**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>9,675.0</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>65.0</u> | +                    | 2/20/26 <u>0.0</u>                     | =         | <u>65.0</u>           |
| 3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)                                                            |                     |                      |                                        | =         | <u>9,740.0</u>        |
| 4. Estimated 2025-26 weighted low enrollment and high enrollment.<br>(from line 3)                                                                                         | <u>9,740.0</u>      | x                    | <u>0.035040</u> factor (from Table II) | =         | <u>341.3</u>          |
| 5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))                                                                                                       |                     |                      |                                        | =         | <u>164.6</u>          |
| A. (9/20/25 Contact Hrs <u>2,500.0</u> + 2/20/26 Contact Hrs <u>0.0</u> ) / 6 x 0.395                                                                                      |                     |                      |                                        | =         | <u>164.6</u>          |
| B. (9/20/25 ELL Headcount <u>670</u> + 2/20/26 ELL Hdct <u>0</u> ) x .185                                                                                                  |                     |                      |                                        | =         | <u>124.0</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))<br>(9/20/25 CTE contact hrs <u>2,300.0</u> + 2/20/26 contact hrs <u>0.0</u> ) / 6 x 0.5 |                     |                      |                                        | =         | <u>191.7</u>          |
| 7. Estimated 2025-26 At-Risk Student Weighting                                                                                                                             |                     |                      |                                        |           |                       |
| 9/20/25 Free Lunch <u>3,400</u> + 2/20/26 Free Lunch <u>0</u> x 0.484                                                                                                      |                     |                      |                                        | =         | <u>1,645.6</u>        |
| 8. Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)                                                                                         |                     |                      |                                        | =         | <u>135.9</u>          |
| 9. Estimated 2025-26 Transportation Weighting (Table III, Line 6)                                                                                                          | <u>1,644,682</u>    | ÷                    | \$5,615                                | =         | <u>292.9</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>18,268,400</u>   | ÷                    | \$5,615                                | =         | <u>3,253.5</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>\$3,955,450</u>    |
| 14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)                                                                               | <u>15,766.5</u>     | x                    | \$5,615                                | + 3955450 | = <u>\$92,484,348</u> |
| 15. Estimated Cost of Living weighting (Must have 31% LOB)<br>(maximum allowed for this district)                                                                          | \$2,497,077         | <u>\$2,497,077</u> ÷ | \$5,615                                | =         | <u>444.7</u>          |
| (Amt district will use, up to the maximum)                                                                                                                                 |                     |                      |                                        |           |                       |
| 16. Total General Fund Budget Authority including Cost of Living.                                                                                                          | <u>16,211.2</u>     | x                    | \$5,615                                | + 3955450 | = <u>\$94,981,338</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)<br>(Lines 3 through 10 + 15) = 12956.7 x \$5692 = \$73749536 + <u>18,268,400</u> (Spec Ed) |  |  |  | = | <u>\$92,017,936</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. 9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)                                                                                                                                                                                                                                                                                                                                       |            | = <u>9,955.0</u> |
| 3. 2/20/23 Audited FTE of new students of military families, not enrolled on 9/20/22.<br>(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 2.<br>If it doesn't meet criteria then calculates zero.)                                                                                                                                                                                            | <u>0.0</u> | = <u>0.0</u>     |
| 4. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)                                                                                                                                                                                                                                                                                                                                       |            | = <u>9,803.5</u> |
| 5. Estimated 2/20/24 Audited FTE of new students of military families, not enrolled on 9/20/23.<br>(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 4.<br>If it doesn't meet criteria then calculates zero.)                                                                                                                                                                                  | <u>0.0</u> | = <u>0.0</u>     |
| 6. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)                                                                                                                                                                                                                                                                                                                                       |            | = <u>9,670.1</u> |
| 7. 2/20/25 Audited FTE of new students of military families, not enrolled on 9/20/24.<br>(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6.<br>If it doesn't meet criteria then calculates zero.)                                                                                                                                                                                            | <u>0.0</u> | = <u>0.0</u>     |
| 8. 9/20/25 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)                                                                                                                                                                                                                                                                                                                                     |            | = <u>9,675.0</u> |
| 9. 2/20/26 Estimated FTE of new students of military families, not enrolled on 9/20/25.<br>(Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old)) (Must be at least 25 FTE or 1% of Line 6.<br>If it doesn't meet criteria then calculates zero.)                                                                                                                                                                                          | <u>0.0</u> | = <u>0.0</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>9,955.0</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>9,803.5</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>9,670.1</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>9,675.0</u> |
| 14. 3 Prior Years' Average FTE*:<br><div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> <u>9,955.0</u><br/>(line 10)<br/><u>9,670.1</u><br/>(line 12) </div> <div style="text-align: center;">           +<br/><br/> <math>\div 3 =</math> </div> <div style="text-align: center;"> <u>9,803.5</u><br/>(line 11)<br/><u>9,809.5</u><br/>(goes to line 14) </div> </div> |            | = <u>9,809.5</u> |
| * 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>9,675.0</u> |
| 16. Total FTE adjusted enrollment. (Goes to page 1, line 1)                                                                                                                                                                                                                                                                                                                                                                               |            | = <u>9,675.0</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>175.3</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>0.0</u> | = <u>2,000.0</u>   |
| 3. Index of density = Line 2                                                                                                                           | <u>2,000.0</u>   | divided by Line 1                                          | <u>175.3</u> | =          | <u>11.409</u>      |
| 4. Using index of density (Line 3), determine Per Capita Allowance.                                                                                    |                  |                                                            |              | =          | <u>\$610</u>       |
|                                                                                                                                                        |                  | Factor A [BASE Change]                                     |              |            | <u>1.3481</u>      |
|                                                                                                                                                        |                  | Factor B [Transported Students times Per Capita Allowance] |              |            | <u>\$1,220,000</u> |
|                                                                                                                                                        |                  | Factor C [Factor B times Constant]                         |              |            | <u>\$1,220,000</u> |
|                                                                                                                                                        |                  | Factor D [Factor C times Factor A]                         |              |            | <u>\$1,644,682</u> |
| 6. 2025-26 Trans. State Aid =                                                                                                                          | <u>1,644,682</u> | (to Line 9, Page 1)                                        |              | =          | <u>1,644,682</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>550.0</u> | X | \$5,600 | = | <u>3,080,000</u>          |
| 2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs. | <u>150.0</u> | X | \$5,600 | = | <u>840,000</u>            |
| 3. Estimated Virtual Credits* (20 years and older as of 9/20/25)                         | <u>50.00</u> | X | \$709   | = | <u>35,450</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>                     |              |   |         | = | <u><b>\$3,955,450</b></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>34.00 %</u> |
| A. 9/20/25 + 2/20/26 Headcount (from Open page)                                                           |   |            | <u>10,000</u> | = |                |
| B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)                                                |   |            | <u>3,400</u>  | = |                |
| 2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) |   |            |               | = | <u>135.9</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>135.9</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>1,645.6</u> |   |         |                       |
| 2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =       | <u>135.9</u>   |   |         |                       |
| 3. Estimated 2025-26 At-Risk State Foundation Aid [ (Line 1 + Line 2) X \$5615 ] = | <u>1,781.5</u> | X | \$5,615 | = <u>\$10,003,123</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 2,500.0 ÷ 6 x 0.395 = 164.5833 [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 9-20-2025 and multiplying by factor of 0.185. Total headcount 670 x 0.185 = 123.9500 [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 2,300.0 ÷ 6 = 383.3333 [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?                                                            | = <u>NO</u>  |
| 2. Did the district have a military dependent student enrolled during the 2024-2025 school year?           | = <u>YES</u> |
| 3. Did the district decline in enrollment for 2024-2025 school year compared to the 2023-2024 school year? | = <u>YES</u> |

**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 9,675.0 = NO