**Form 150**
**2026-2027**
**ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

**General Fund Budget – Lines 1 through 18**

1. 2026-27 Adjusted FTE enrollment (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old).) (from Table I) = 25,502.4

2. Estimated 2026-27 Preschool-Aged At-Risk (3 yr and 4 yr Old) FTE enrollment (see Footnote(e)) (Count as .5 FTE)
   9/20/26 129.0 + 2/20/27 0.0 = 129.0

3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2) = 25,631.4

4. Estimated 2026-27 weighted low enrollment and high enrollment.
   (from line 3) 25,631.4 x 0.035040 factor (from Table II) = 898.1

5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b)) = 468.1
   A. (9/20/26 Contact Hrs 5,152.7 + 2/20/27 Contact Hrs 0.0 ) / 6 x 0.395 = 339.2
   B. (9/20/26 ELL Headcount 2,530 + 2/20/27 ELL Hdct 0 ) x .185 = 468.1
   *Note: Bilingual weighting is based on the higher of contact hours or headcount.*

6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c))
   (9/20/26 CTE contact hrs 6,358.8 + 2/20/27 contact hrs 0.0 ) / 6 x 0.5 = 529.9

7. Estimated 2026-27 At-Risk Student Weighting

   9/20/26 Free Lunch 8,995 + 2/20/27 Free Lunch 0 x 0.484 = 4,353.6

8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2) = 296.9

9. Estimated 2026-27 Transportation Weighting (Table III, Line 6) 3,582,355 ÷ $5,778 = 620.0

10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals. 0 ÷ $5,778 = 0.0

11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f)) 31,625,163 ÷ $5,778 = 5,473.4

12. Estimated FHSU Math & Science Academy FTE enrollment = 0.0

13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4) = $35,450

14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13) 38,271.4 x $5,778 + 35450 = $221,167,599

15. Estimated Cost of Living weighting (Must have 31% LOB) $13,734,508 (maximum allowed for this district) $13,734,508 ÷ $5,778 (Amt district will use, up to the maximum) = 2,377.0

16. Total General Fund Budget Authority including Cost of Living. 40,648.4 x $5,778 + 35450 = $234,901,905

**Local Option Budget -- See Form 155**

17. Estimated 2026-27 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) = 35175 x $5857 = $206019975 + 31,625,163 (Spec Ed) = $237,645,138

**TABLE I - KSA 72-5132**

| | | | |
|---|---|---|---|
| 1. Does the district qualify for the 3 yr Average? (Due to military dependent children.) | **NO** | | |
| 2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | = | 25,770.7 |
| 3. 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 2. If it doesn't meet criteria then calculates zero.) | 0.0 | = | 0.0 |
| 4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | = | 25,822.9 |
| 5. Estimated 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 4. If it doesn't meet criteria then calculates zero.) | 0.0 | = | 0.0 |
| 6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | = | 25,502.4 |
| 7. 2/20/26 Audited 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.) | 0.0 | = | 0.0 |
| 8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual) | | = | 25,420.3 |
| 9. 2/20/27 Estimated FTE of new students of military families, not enrolled on 9/20/26. (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 |
| 10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) | | = | 25,770.7 |
| 11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) | | = | 25,822.9 |
| 12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) | | = | 25,502.4 |
| 13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.) | | = | 25,420.3 |

14. 3 Prior Years' Average FTE*:

| | | | | | | |
|---|---|---|---|---|---|---|
| 25,770.7 (line 10) | + | 25,822.9 (line 11) | + | | | |
| 25,502.4 (line 12) | ) ÷ 3 = | 25,698.7 (goes to line 14) | | | = | 25,698.7 |

* 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. 2026-27 FTE adjusted enrollment for budget purposes (higher of line 12 [PY] or 13 [CY], or line 14 [3YR AVG if qualified for Military Provision]). | | = | 25,502.4 |
| 16. Total FTE adjusted enrollment. (Goes to page 1, line 1) | | = | 25,502.4 |

**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 9-20-2026. | | | | | = | 72.0 |
| 2. All public pupils transported or for whom transportation is being made available 9-20-2026 who reside in the district 2.5 miles or more (Estimated) | 4,695.0 | + | 2-20-27 | 0.0 | = | 4,695.0 |
| 3. Index of density = Line 2 | 4,695.0 | divided by Line 1 | | 72.0 | = | 65.208 |
| 4. Using index of density (Line 3), determine Per Capita Allowance. | | | | | = | $550 |
| | | | | Factor A [BASE Change] | | 1.3873 |
| | | | | Factor B [Transported Students times Per Capita Allowance] | | $2,582,250 |
| | | | | Factor C [Factor B times Constant] | | $2,582,250 |
| | | | | Factor D [Factor C times Factor A] | | $3,582,355 |
| 6. 2026-27 Trans. State Aid = 3,582,355 | | | | (to Line 9, Page 1) | = | 3,582,355 |

*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 9/20/26 FTE enrollment for full-time students enrolled in virtual programs. | 0.0 | X | $5,600 | = 0 |
| 2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs. | 0.0 | X | $5,600 | = 0 |
| 3. Estimated Virtual Credits* (20 years and older as of 9/20/26) | 50.00 | X | $709 | = 35,450 |
| 4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26) | 0.00 | X | $709 | = 0 |
| 5. **Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)** | | | | = **$35,450** |

*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 2026-27 Free Lunch Percentage (1B divided by 1A) | | | = 34.43 |
| A. 9/20/26 + 2/20/27 Headcount (from Open page) | = 26,127 | | |
| B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page) | = 8,995 | | |
| 2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8) | | | = 296.9 |
| A. USD Level (i or ii) | | = 0.0 | |
| i. High-Density At-Risk >= 50% (1B times 10.5%) | = 0.0 | | |
| ii. High-Density At-Risk >= 35% and < 50% (1B times (#1 minus 35%) times .7) | = 0.0 | | |
| B. SCHOOL Level ***Enter building enrollment on HD-AR_BLDG worksheet*** | | = 296.9 | |

**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 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] = | 4,353.6 | | | |
| 2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] = | 296.9 | | | |
| 3. Estimated 2026-27 At-Risk State Foundation Aid [ (Line 1 + Line 2) X $5778 ] = | 4,650.5 | X | $5,778 | = $26,870,589 |

**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 9-20-2026 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 5,152.7 ÷ 6 x 0.395 = 339.2194 [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 9-20-2026 and multiplying by factor of 0.185. Total headcount 2,530 x 0.185 = 468.0500 [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 9-20-2026 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 6,358.8 ÷ 6 = 1059.8000 [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.)*

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**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 2025-2026 school year? = YES
3. Did the district decline in enrollment for 2025-2026 school year compared to the 2024-2025 school year? = YES

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

Is the 2/20/27 Est. FTE Enrollment 0.0 >=25 or 1% of the 9/20/26 Est. FTE Enrollment 25,420.3 = NO