

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)	=	<u>28,219.2</u>
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 <u>63.0</u> + 2/20/27 <u>0.0</u>	=	<u>63.0</u>
3. 2026-27 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)	=	<u>28,282.2</u>
4. Estimated 2026-27 weighted low enrollment and high enrollment. (from line 3) <u>28,282.2</u> x <u>0.035040</u> factor (from Table II)	=	<u>991.0</u>
5. Estimated 2026-27 Bilingual Weighting (see Footnotes (a) and (b))	=	<u>423.7</u>
A. (9/20/26 Contact Hrs <u>4,714.1</u> + 2/20/27 Contact Hrs <u>0.0</u>) / 6 x 0.395	=	<u>310.3</u>
B. (9/20/26 ELL Headcount <u>2,290</u> + 2/20/27 ELL Hdct <u>0</u>) x .185	=	<u>423.7</u>
<i>Note: Bilingual weighting is based on the higher of contact hours or headcount.</i>		
6. Estimated 2026-27 Career Technical Education (CTE) weighting (see Footnote (c)) (9/20/26 CTE contact hrs <u>8,874.8</u> + 2/20/27 contact hrs <u>0.0</u>) / 6 x 0.5	=	<u>739.6</u>
7. Estimated 2026-27 At-Risk Student Weighting 9/20/26 Free Lunch <u>7,494</u> + 2/20/27 Free Lunch <u>0</u> x 0.484	=	<u>3,627.1</u>
8. Estimated 2026-27 High-Density At-Risk Student Weighting (from Table V, Line 2)	=	<u>241.7</u>
9. Estimated 2026-27 Transportation Weighting (Table III, Line 6)	<u>4,728,480</u> ÷ \$5,778	= <u>818.4</u>
10. Estimated 2026-27 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.	<u>517,580</u> ÷ \$5,778	= <u>89.6</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))	<u>44,327,253</u> ÷ \$5,778	= <u>7,671.7</u>
12. Estimated FHSU Math & Science Academy FTE enrollment		= <u>0.0</u>
13. Estimated 2026-27 Virtual State Aid (Table IV, Line 4)		= <u>\$481,115</u>
14. Estimated 2026-27 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>42,885.0</u> x \$5,778 + 481115	= <u>\$248,270,645</u>
15. Estimated Cost of Living weighting (Must have 31% LOB) \$14,325,216 (maximum allowed for this district) <u>\$14,279,635</u> ÷ \$5,778 (Amt district will use, up to the maximum)		= <u>2,471.4</u>
16. Total General Fund Budget Authority including Cost of Living.	<u>45,356.4</u> x \$5,778 + 481115	= <u>\$262,550,394</u>

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) = 37684.7 x \$5857 = \$220719288 + <u>44,327,253</u> (Spec Ed)	=	<u>\$265,046,541</u>
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TABLE I - KSA 72-5132

1. Does the district qualify for the 3 yr Average? (Due to military dependent children.)		<u>NO</u>	
2. 9/20/23 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			= <u>27,708.7</u>
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.)		<u>0.0</u>	= <u>0.0</u>
4. 9/20/24 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			= <u>27,369.1</u>
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.)		<u>0.0</u>	= <u>0.0</u>
6. 9/20/25 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			= <u>26,875.4</u>
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.)		<u>0.0</u>	= <u>0.0</u>
8. 9/20/26 Estimated FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			= <u>28,219.2</u>
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.)		<u>0.0</u>	= <u>0.0</u>
10. Sept. 20, 2023, FTE enrollment plus 2/20/24 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			= <u>27,708.7</u>
11. Sept. 20, 2024, FTE enrollment plus 2/20/25 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			= <u>27,369.1</u>
12. Sept. 20, 2025, FTE enrollment plus 2/20/26 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			= <u>26,875.4</u>
13. Sept. 20, 2026, FTE enrollment plus 2/20/27 FTE (Excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual.)			= <u>28,219.2</u>
14. 3 Prior Years' Average FTE*: <u>27,708.7</u> (line 10) <u>26,875.4</u> (line 12) +) ÷ 3 = <u>27,369.1</u> (line 11) <u>27,317.7</u> (goes to line 14)			= <u>27,317.7</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. 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]).			= <u>28,219.2</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)			= <u>28,219.2</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 9-20-2026.				=	<u>75.3</u>
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)	<u>6,197.1</u>	+	2-20-27	<u>0.0</u>	= <u>6,197.1</u>
3. Index of density = Line 2	<u>6,197.1</u>	divided by Line 1	<u>75.3</u>	=	<u>82.299</u>
4. Using index of density (Line 3), determine Per Capita Allowance.				=	<u>\$550</u>
			Factor A [BASE Change]		<u>1.3873</u>
			Factor B [Transported Students times Per Capita Allowance]		<u>\$3,408,405</u>
			Factor C [Factor B times Constant]		<u>\$3,408,405</u>
			Factor D [Factor C times Factor A]		<u>\$4,728,480</u>
6. 2026-27 Trans. State Aid =	<u>4,728,480</u>		(to Line 9, Page 1)	=	<u>4,728,480</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 9/20/26 FTE enrollment for full-time students enrolled in virtual programs.	<u>31.9</u>	X	\$5,600	=	<u>178,640</u>
2. Estimated 9/20/26 FTE enrollment for part-time students enrolled in virtual programs.	<u>11.6</u>	X	\$5,600	=	<u>64,960</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/26)	<u>327.00</u>	X	\$709	=	<u>231,843</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/26)	<u>8.00</u>	X	\$709	=	<u>5,672</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$481,115</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 2026-27 Free Lunch Percentage (1B divided by 1A)				=	<u>25.94</u>
A. 9/20/26 + 2/20/27 Headcount (from Open page)			<u>28,888</u>		
B. 9/20/26 + 2/20/27 Free Lunch Headcount (from Open page)			<u>7,494</u>		
2. Estimated 2026-27 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)				=	<u>241.7</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>241.7</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 2026-27 At-Risk (Free Meals) Weighted FTE [Form 150 Line 7] =	<u>3,627.1</u>			
2. Estimated 2026-27 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>241.7</u>			
3. Estimated 2026-27 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5778] =	<u>3,868.8</u>	X	\$5,778	= <u>\$22,353,926</u>

- (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 4,714.1 ÷ 6 x 0.395 = 310.3449 [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 2,290 x 0.185 = 423.6500 [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 8,874.8 ÷ 6 = 1479.1333 [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 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 28,219.2

= NO