

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>21,750.0</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>0.0</u>	+	2/20/26	<u>0.0</u>			=	<u>0.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)								=	<u>21,750.0</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment. (from line 3)	<u>21,750.0</u>	x		<u>0.035040</u>	factor (from Table II)			=	<u>762.1</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))								=	<u>157.3</u>
A. (9/20/25 Contact Hrs	<u>1,300.0</u>	+	2/20/26 Contact Hrs	<u>0.0</u>	) / 6 x 0.395			=	<u>85.6</u>
B. (9/20/25 ELL Headcount	<u>850</u>	+	2/20/26 ELL Hdct	<u>0</u>	) x .185			=	<u>157.3</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>4,650.0</u>	+	2/20/26 contact hrs	<u>0.0</u>	) / 6 x 0.5			=	<u>387.5</u>
7. Estimated 2025-26 At-Risk Student Weighting									
9/20/25 Free Lunch	<u>1,975</u>	+	2/20/26 Free Lunch	<u>0</u>	x 0.484			=	<u>955.9</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>3,373,620</u>	÷	\$5,615		=	<u>600.8</u>
10. Estimated 2025-26 Ancillary School Facilities Weighting. Amt approved by Board of Tax Appeals.				<u>2,981,164</u>	÷	\$5,615		=	<u>530.9</u>
11. Estimated Special Education Weighting. Amount of Sp. Ed. Funding (see Footnote(f))				<u>38,639,000</u>	÷	\$5,615		=	<u>6,881.4</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>\$252,000</u>
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)				<u>32,025.9</u>	x	\$5,615 + 252000		=	<u>\$180,077,429</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)		\$13,901,978		<u>\$13,901,978</u>	÷	\$5,615		=	<u>2,475.9</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>34,501.8</u>	x	\$5,615 + 252000		=	<u>\$193,979,607</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) = 27620.4 x \$5692 = \$157215317 +	<u>38,639,000</u>	(Spec Ed)	=	<u>\$195,854,317</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>21,810.2</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>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>21,853.8</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>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>21,749.9</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>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>21,750.0</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>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>21,810.2</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>21,853.8</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>21,749.9</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>21,750.0</u>
14. 3 Prior Years' Average FTE*: <u>21,810.2</u> (line 10) <u>21,749.9</u> (line 12) + $\div 3 =$ <u>21,853.8</u> (line 11) <u>21,804.6</u> (goes to line 14)		= <u>21,804.6</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>21,750.0</u>
16. Total FTE adjusted enrollment. (Goes to page 1, line 1)		= <u>21,750.0</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>91.0</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>4,550.0</u>	+ 2-20-26	<u>0.0</u>	= <u>4,550.0</u>
3. Index of density = Line 2	<u>4,550.0</u>	divided by Line 1	<u>91.0</u>	= <u>50.000</u>
4. Using index of density (Line 3), determine Per Capita Allowance.			=	<u>\$550</u>
		Factor A [BASE Change]		<u>1.3481</u>
		Factor B [Transported Students times Per Capita Allowance]		<u>\$2,502,500</u>
		Factor C [Factor B times Constant]		<u>\$2,502,500</u>
		Factor D [Factor C times Factor A]		<u>\$3,373,620</u>
6. 2025-26 Trans. State Aid =	<u>3,373,620</u>	(to Line 9, Page 1)	=	<u>3,373,620</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>20.0</u>	X	<u>\$5,600</u>	=	<u>112,000</u>
2. Estimated 9/20/25 FTE enrollment for part-time students enrolled in virtual programs.	<u>25.0</u>	X	<u>\$5,600</u>	=	<u>140,000</u>
3. Estimated Virtual Credits* (20 years and older as of 9/20/25)	<u>0.00</u>	X	<u>\$709</u>	=	<u>0</u>
4. Estimated Virtual Credits* (dropouts aged 19 and under as of 9/20/25)	<u>0.00</u>	X	<u>\$709</u>	=	<u>0</u>
5. Estimated Virtual State Aid (Lines 1 plus 2 plus 3 plus 4)				=	<u>\$252,000</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>8.98 %</u>
A. 9/20/25 + 2/20/26 Headcount (from Open page)			=	<u>22,000</u>
B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)			=	<u>1,975</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>955.9</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>955.9</u>	X	<u>\$5,615</u>	= <u>\$5,367,379</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 1,300.0 ÷ 6 x 0.395 = 85.5833 [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 850 x 0.185 = 157.2500 [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 4,650.0 ÷ 6 = 775.0000 [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>NO</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 21,750.0 = NO