

**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>1,134.0</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>9.0</u> + 2/20/26 <u>0.0</u>			=	<u>9.0</u>
3.	2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)			=	<u>1,143.0</u>
4.	Estimated 2025-26 weighted low enrollment and high enrollment.				
	(from line 3) <u>1,143.0</u> x <u>0.197778</u> factor (from Table II)			=	<u>226.1</u>
5.	Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))			=	<u>0.9</u>
	A. (9/20/25 Contact Hrs <u>1.0</u> + 2/20/26 Contact Hrs <u>0.0</u> ) / 6 x 0.395			=	<u>0.1</u>
	B. (9/20/25 ELL Headcount <u>5</u> + 2/20/26 ELL Hdct <u>0</u> ) x .185			=	<u>0.9</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>515.0</u> + 2/20/26 contact hrs <u>0.0</u> ) / 6 x 0.5			=	<u>42.9</u>
7.	Estimated 2025-26 At-Risk Student Weighting				
	9/20/25 Free Lunch <u>370</u> + 2/20/26 Free Lunch <u>0</u> x 0.484			=	<u>179.1</u>
8.	Estimated 2025-26 High-Density At-Risk Student Weighting (from Table V, Line 2)			=	<u>5.1</u>
9.	Estimated 2025-26 Transportation Weighting (Table III, Line 6)	<u>593,905</u> +	\$5,615	=	<u>105.8</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>1,402,917</u> +	\$5,615	=	<u>249.9</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>\$0</u>
14.	Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>1,952.8</u> x	\$5,615	+ 0	= <u>\$10,964,972</u>
15.	Estimated Cost of Living weighting (Must have 31% LOB)	\$0	<u>\$0</u> +	\$5,615	= <u>0.0</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>1,952.8</u> x	\$5,615	+ 0	= <u>\$10,964,972</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) = 1702.9 x \$5692 = \$9692907 + <u>1,402,917</u> (Spec Ed)			=	<u>\$11,095,824</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>YES</u>
2.	9/20/22 Audited FTE enrollment (excludes Preschool-Aged At-Risk (3 yr and 4 yr Old) and Virtual)			=	<u>1,126.5</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>1,094.0</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>1,078.0</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>1,134.0</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>1,126.5</u>



B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)	=	<u>370</u>	
2. Estimated 2025-26 High-Density At-Risk Student Weighting (higher of 2A or 2B) (goes to Page 1, Line 8)			= <u>5.1</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>5.1</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>179.1</u>		
2. Estimated 2025-26 At-Risk (High Density) Weighted FTE [Form 150 Line 8] =	<u>5.1</u>		
3. Estimated 2025-26 At-Risk State Foundation Aid [(Line 1 + Line 2) X \$5615] =	<u>184.2</u> X	\$5,615	= <u>\$1,034,283</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 1.0 + 6 x 0.395 = 0.0658 [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 5 x 0.185 = 0.9250 [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 515.0 + 6 = 85.8333 [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>YES</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 <u>0.0</u>	>=25 or 1% of the 9/20/25 Est. FTE Enrollment	<u>1,134.0</u>	=	<u>NO</u>
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