

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>1,340.0</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>12.0</u> + 2/20/26 <u>0.0</u>	=	<u>12.0</u>
3. 2025-26 Total Adjusted FTE Enrollment including Preschool-Aged At-Risk (3 yr and 4 yr Old) (Line 1 + Line 2)		=	<u>1,352.0</u>
4. Estimated 2025-26 weighted low enrollment and high enrollment. (from line 3)	<u>1,352.0</u> x <u>0.126771</u> factor (from Table II)	=	<u>171.4</u>
5. Estimated 2025-26 Bilingual Weighting (see Footnotes (a) and (b))		=	<u>0.0</u>
A. (9/20/25 Contact Hrs <u>0.0</u> + 2/20/26 Contact Hrs <u>0.0</u>) / 6 x 0.395		=	<u>0.0</u>
B. (9/20/25 ELL Headcount <u>0</u> + 2/20/26 ELL Hdct <u>0</u>) x .185		=	<u>0.0</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))	(9/20/25 CTE contact hrs <u>355.0</u> + 2/20/26 contact hrs <u>0.0</u>) / 6 x 0.5	=	<u>29.6</u>
7. Estimated 2025-26 At-Risk Student Weighting	9/20/25 Free Lunch <u>315</u> + 2/20/26 Free Lunch <u>0</u> x 0.484	=	<u>152.5</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>563,169</u> ÷ \$5,615	=	<u>100.3</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>1,910,431</u> ÷ \$5,615	=	<u>340.2</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>\$156,800</u>
14. Estimated 2025-26 operating budget excludes COLA. (Lines 3 thru 12 times BASE + Line 13)	<u>2,147.0</u> x \$5,615 + 156800	=	<u>\$12,212,205</u>
15. Estimated Cost of Living weighting (Must have 31% LOB)	\$0 (maximum allowed for this district) ÷ \$5,615 (Amt district will use, up to the maximum)	=	<u>0.0</u>
16. Total General Fund Budget Authority including Cost of Living.	<u>2,147.0</u> x \$5,615 + 156800	=	<u>\$12,212,205</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) = 1805.8 x \$5692 = \$10278614 + <u>1,910,431</u> (Spec Ed)	=	<u>\$12,189,045</u>
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TABLE 1 - 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>1,261.7</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>1,306.3</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>1,288.4</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>1,340.0</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>1,261.7</u>

B. 9/20/25 + 2/20/26 Free Lunch Headcount (from Open page)	=	<u>315</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>152.5</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>152.5</u> X	\$5,615	= <u>\$856,288</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 0.0 ÷ 6 x 0.395 = 0.0000 [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 0 x 0.185 = 0.0000 [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 355.0 ÷ 6 = 59.1667 [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 1,340.0 = NO