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TO: USD Superintendents / Business Managers

FROM: Dale Brungardt
Director, School Finance

SUBJECT: ESTIMATED Change in USD General Fund Budget Authority

Attached is a computer printout (SF25-002) which provides the estimates for the General Fund based on K.S.A. 72-5132 for the 2025-2026 school year.

This computer printout does not reflect changes in supplemental general state aid (local option budget).

COLUMN EXPLANATION

Current Year 2024-2025 weighted FTE and computed General Fund Budget (\$5,378 BASE)

- Column 1 -- Adjusted FTE¹ plus current year Preschool-Aged At-Risk [3yr old and 4yr old] and KAMS²
- 2 -- 2024-2025 estimated Total Weighted FTE (excludes Special Education)
- 3 -- 2024-2025 estimated Virtual state aid
- 4 -- 2024-2025 estimated Computed General Fund budget authority (excludes Special Education; includes Virtual) using \$5,378 per pupil (BASE³)

Note: In Columns 8, 9 and 12-16, we used 2024-2025 weightings to calculate General Fund budget projections for 2025-2026 school year. Those cells highlighted in yellow are intended for your staff to edit as needed to help you better plan for next year's increase or decrease in enrollment, but not required. Please refer to worksheet tab "Calculations for Weightings" on SF25-002 printout for additional information to assist with projections for weightings.

Column 7 – 2025-2026 Estimated Adjusted Enrollment

On Printout SF25-002, the 2025-2026 Adjusted FTE is the higher of the FTE enrollment in Columns 5 or 6 or average of three preceding years if eligible (hidden Excel Columns D and E and Excel Column T). Your district may choose to enter an estimate in Column 6 for the estimated FTE enrollment on 9/20/25 (plus 2/20/26). Column 7 will recalculate if the FTE you entered in Column 6 is higher than Column 5.

Make your edits directly on the printout.

Kansas leads the world in the success of each student.

Projected 2025-2026 weighted FTE and computed General Fund Budget (\$5,615 Est. BASE)

- Column 5 -- 9/20/2024 plus 2/20/2025 estimated FTE Enrollment (excludes Preschool-Aged At-Risk [3yr old and 4yr old] and Virtual)
- 6 -- 9/20/2025 plus 2/20/2026 estimated FTE Enrollment (excludes Preschool-Aged At-Risk [3yr old and 4yr old] and Virtual)
- 7 -- 2025-2026 estimated Adjusted Enrollment (higher of Col 5 or Col 6 or average of three preceding year's FTE if eligible)
- 8 -- 9/20/2025 plus 2/20/2026 estimated Preschool-Aged At-Risk [3yr old and 4yr old] -- counted as 0.5 FTE
- 9 -- 9/20/2025 estimated KAMS² FTE
- 10 -- 2025-2026 estimated Total Adjusted FTE Enrollment (includes Preschool-Aged At-Risk and KAMS) (Col 7 plus Col 8 plus Col 9)
- 11 -- 2025-2026 estimated Low/High Enrollment weighted FTE
Note: This recalculates if FTE entered in Column 6 is higher than Column 5
- 12 -- 2025-2026 estimated Transportation weighted FTE
- 13 -- 2025-2026 estimated Bilingual weighted FTE
- 14 -- 2025-2026 estimated At-Risk weighted FTE (includes regular At-Risk and High-Density At-Risk)
- 15 -- 2025-2026 estimated Vocational weighted FTE
- 16 -- 2025-2026 estimated Special Levies (Ancillary and Cost of Living)
- 17 -- 2025-2026 estimated Total Weighted FTE (excludes Special Education)
- 18 -- 2025-2026 estimated Virtual State Aid
- 19 -- 2025-2026 estimated Computed General Fund using **\$5,615** per pupil (BASE³) (excludes Special Education) [(Col 17 times **\$5,615**) plus Col 19]
- 20 -- 2025-2026 estimated General Fund difference (excludes Special Education) (Col 19 minus Col 4)

¹ Adjusted FTE – Higher of current year FTE, prior year FTE, average of the first and second preceding years' FTE, or average of the three preceding years' FTE if eligible.

² KAMS – Kansas Academy of Math and Science (KAMS) at Fort Hays State University is a two-year residential academy for 11th and 12th grade students talented in math and science.

³ BASE – Base Aid for Student Excellence (base amount per pupil)