

2026-2027 USD Budget Software Enhancements



For the 2026-2027 school year, the adjusted enrollment is based on the higher of the current year FTE or first preceding year FTE. For qualifying military districts, they will also use the average of the three preceding year's FTE (if higher). Weightings are based on the current school year and includes the September 20 and February 20 count date. *(2nd count on February 20 applies only to MILT districts if qualified).*

We have one version of the budget software that will hopefully be formatted appropriately for printing for both the Windows and Macintosh.

Below is a summary of updates as it applies to the USD Budget software.

1. **Form 118** - Special Education teacher/paraprofessional amount estimated as **\$28,250**.
2. **F150 (Form 150) Estimated Legal Maximum General Fund Budget:**
 - a. **BASE** (Base Aid for Student Excellence) for General Fund increases from \$5,378 to **\$5,778** and for Supplemental General (LOB) Fund increases from \$5,452 to **\$5,692**.
 - b. **Adjusted Enrollment** is the higher of:
 - i. the current year 9/20/26 + 2/20/27 FTE (excluding PK At-Risk and Virtual) **or**
 - ii. the first preceding year 9/20/25 + 2/20/26 FTE (excluding PK At-Risk and Virtual) **or**
 - iii. three-year average of first, second and third preceding year's FTE (2023-2024, 2024-2025 and 2025-2026 excluding PK At-Risk and Virtual) *(applies only to MILT districts if qualified)*
 - c. **Preschool-Aged At-Risk (3 & 4yr Old)** has no change. This is a current year weighting and added to the Adjusted Enrollment to determine the **Total Adjusted Enrollment** (Line 3). USD must have an approved program; no limit on students served.
 - d. **Low and High Enrollment Weighting** has no change.
 - e. **Bilingual Weighting** has no change. It is the higher of:
 - i. Total Clock Hours divided by 6 times 0.395 **or**
 - ii. Total Bilingual Headcount times 0.185
 - f. **Career Technical Education Weighting** has no change. It is Total Clock Hours divided by 6 times 0.5.
 - g. **At-Risk Weighting** has no change. It is based on "**Free Lunch Headcount**" (excluding part-time and students aged 20 and over and virtual) times 0.484.
 - h. **High Density At-Risk Weighting** has no change:
 - i. USD Level if Free Lunch Percent ($\geq 35\%$ and $< 50\%$) OR ($\geq 50\%$)
 - ii. School Level Sum of All Eligible Buildings if Free Lunch Percent ($\geq 35\%$ and $< 50\%$) OR ($\geq 50\%$)



- i. **Transportation Weighting** has no change. It is based on current year transportation state aid only. Districts should be aware the transportation state aid cannot exceed 110% of the prior year transportation costs for regular routes.
 - j. **Special Levies Weighting:**
 - i. Ancillary School Facilities Weighting has no change.
 - ii. Cost of Living Weighting has no change.
 - k. **Virtual State Aid** has no change:
 - i. Full-Time and Part-Time Virtual Students funded at **\$5,600**
 - ii. Virtual Credits Adults aged 20 and over are funded at **\$709**
 - iii. Virtual Credits for Dropouts aged 19 and under are funded at **\$709**
3. **Form 155** –
- a. **(NEW)** The statewide average for LOB percent authorized increased from 32.30% to **32.40%**. Please refer to the *Local Option Budget Resolution* posted on the Online Budget Packet webpage for guidance to adopt the LOB at 32.40% or to increase LOB higher than 32.40%:
<https://www.ksde.gov/policy-and-funding/funding/school-finance/budget-information>
4. **Form 195** – **Professional Development is reinstated in FY2027.**
5. **Form 196** has no change.
6. **Form 248 and Form 248A** has no change.
7. **Statement of Indebtedness (Code 05) Statement of Indebtedness** has no change.
8. **All Funds** – USD Notes column was added to all funds to allow districts to make special annotations as needed.
9. **General Fund (Code 06)** has no change.
- a. Mentor Teacher and National Board Certification state aid reimbursements is reinstated in FY2027. However, statute still requires districts to pay teachers for National Board Certification.
 - b. Required Transfers to Special Education Fund (must be equal or greater than actual special education state aid) and to At-Risk Education Fund (must be equal or greater than combined At-Risk and High-Density At-Risk State Aid generated).
10. **Federal Funds (Code 07)** –
- a. 4604 Title IV Part B Revenue (Budget Line 27) was recodified as 4607 Title IV Part B.
11. **Supplemental General Fund (Code 08)** – has no change. Required Transfers to At-Risk, Bilingual and Special Education funds must be met.
12. **Preschool-Aged At-Risk (Code 11)** has no change. This should include expenditures for both 3-year-old and 4-year-old at-risk programs.
13. **At-Risk (K-12) (Code 13)** has no change.
14. **Professional Development (Code 26)** has no change. **The Professional Development state aid funding is reinstated for FY2027.**
15. **Career & Postsecondary Education (Code 34)** has no change.



16. **Gifts and Grants (Code 35)** - The Safe & Secure Schools grant is reinstated in FY2027.
17. **Bond & Interest (Code 62 and Code 63)** has no change.
18. **Notice of Hearing (Code 99)** – (Info Only) Detailed budget information, including budget profile, building needs assessment and Board assessments review shall be available on the district website and at the Budget Hearing.
19. **Revenue Neutral** – We have added a KSDE Computed Revenue Neutral Taxes Levied column for reference only.
(Info Only) KSA 79-2988 requires a **roll call vote** of Board members and how they voted on the RN resolution. KSA 79-2988 requires districts to certify to the County Clerk no later than July 20 if they will exceed the Revenue Neutral tax rate. More information is available on the [Budget Information](#) webpage found under the heading **Resolutions**.
20. **Cash Balances** has no change. Percent of Cash Balance for selected funds will print at the bottom of the page.
21. **Required Transfers** – (Info Only) This worksheet is for reference only to include Required Transfers from General Fund and Supplemental General Fund to At-Risk, Bilingual Education and Special Education Funds.
22. **Bdgt Checks** – Additional budget checks have been added for the following:
 - a. **Required Transfers Not Meeting Minimum Amount** – If the General or Supplemental General Funds do not meet the required transfers, there will be an error.
23. **ESSA_SLFS Optional Template.xlsx *** – *The file is intended to assist districts with determining Current Operating Expenditures for purposes of completing the ESSA Building Expenditures Report in the Fall and the School Level Finance Survey (SLFS) as required by the Office of Budget Management (OMB).* This will ensure all districts are computing Current Operating Expenditures more uniformly and will reflect actual budget data as certified to KSDE.

This file is optional, and it is not intended to match the USD Budget Document Code 01, Code 99, Sumexpense or Budget At A Glance. However, if you believe there may be a discrepancy, please email Daniel.Kalas@ksde.gov or call 785-296-4972.

This file will populate from the Codes.xlsx file once it is completed. When the Budget is final, simply open the ESSA_SLFS Optional Template.xlsx Excel file to populate the expenditure data from the Codes.xlsx then SAVE. You will then separate the expenditures by Function and Object Code at the building level. Virtual TEAMS training will be offered in the Fall to review this Excel file.

***NOTE:** *The ESSA_SLFS Optional Template.xlsx file will not be submitted to KSDE.*

For more information, contact:

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JUNE 2026

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