



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Brent Garrison, Superintendent
USD 444 Little River
Box 218
Little River, KS 67457-0218

Dear Mr. Garrison,

For the 2023-2024 school year, the legal General Fund is **\$2,918,986** and the legal Local Option Budget (LOB) is **\$941,407**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 444 Little River

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
267.5	273.5	270.5	273.5	4.0	277.5	150.9	0.0	9.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
36.8	0.0	35.9	0.0	0.0	63.6	0.0	573.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,918,986	2,962,234	2,918,986	0	2,918,986	2,979,136	31.60%	941,407	955,261	941,407

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

Craig Correll, Superintendent
USD 445 Coffeyville
615 Ellis
Coffeyville, KS 67337-3427

PRELIMINARY LEGAL MAX

Dear Dr. Correll,

For the 2023-2024 school year, the legal General Fund is **\$14,912,334** and the legal Local Option Budget (LOB) is **\$4,336,800**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 445 Coffeyville

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,630.0	1,620.7	1,571.3	1,620.7	58.0	1,678.7	58.8	50.0	23.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
519.3	112.7	69.5	0.0	0.0	376.3	0.0	2,889.0	279,692	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
14,978,924	14,912,334	14,912,334	0	14,912,334	14,875,103	31.60%	4,700,533	4,336,800	4,336,800

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Jason McAfee, Superintendent
USD 446 Independence
P O Drawer 487
Independence, KS 67301-0487

Dear Mr. McAfee,

For the 2023-2024 school year, the legal General Fund is **\$15,745,538** and the legal Local Option Budget (LOB) is **\$5,208,406**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 446 Independence

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,874.0	1,824.5	1,826.9	1,826.9	31.5	1,858.4	65.1	10.5	27.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
519.3	112.7	79.6	0.0	0.0	392.5	0.0	3,065.2	149,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
15,745,538	15,909,659	15,745,538	0	15,745,538	15,783,049	33.00%	5,208,406	5,256,236	5,208,406

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Travis Githens, Superintendent
USD 447 Cherryvale
618 East 4th Street
Cherryvale, KS 67335-2306

Dear Mr. Githens,

For the 2023-2024 school year, the legal General Fund is **\$7,150,890** and the legal Local Option Budget (LOB) is **\$2,256,500**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 447 Cherryvale

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
730.0	711.1	671.0	711.1	13.0	724.1	246.3	0.7	20.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
196.0	42.5	31.2	0.0	0.0	140.5	0.0	1,401.7	19,040	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,150,890	7,248,328	7,150,890	0	7,150,890	7,220,070	31.60%	2,281,542	2,256,500	2,256,500

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Stephen Jowers, Superintendent
USD 448 Inman
Box 129
Inman, KS 67546

Dear Mr. Jowers,

For the 2023-2024 school year, the legal General Fund is **\$4,084,138** and the legal Local Option Budget (LOB) is **\$1,363,738**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 448 Inman

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
390.5	401.0	395.0	401.0	9.5	410.5	183.3	0.0	15.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
60.5	0.8	22.7	0.0	0.0	109.8	0.0	802.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,084,138	4,104,998	4,084,138	0	4,084,138	4,132,538	33.00%	1,363,738	1,370,716	1,363,738

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Tim Beying, Superintendent
USD 449 Easton
32502 Easton Rd
Easton, KS 66020

Dear Mr. Beying,

For the 2023-2024 school year, the legal General Fund is **\$6,028,771** and the legal Local Option Budget (LOB) is **\$1,927,327**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 449 Easton

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
625.0	617.9	612.3	617.9	14.5	632.4	234.8	0.0	10.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
62.4	0.0	69.9	0.0	0.0	179.8	0.0	1,190.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,054,720	6,028,771	6,028,771	0	6,028,771	6,125,442	31.60%	1,935,640	1,927,327	1,927,327

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Tim Hallacy, Superintendent
USD 450 Shawnee Heights
4401 SE Shawnee Heights Rd
Tecumseh, KS 66542-9799

Dear Mr. Hallacy,

For the 2023-2024 school year, the legal General Fund is **\$29,144,394** and the legal Local Option Budget (LOB) is **\$9,674,731**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 450 Shawnee Heights

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
3,493.5	3,555.5	3,603.7	3,603.7	19.0	3,622.7	126.9	14.6	57.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
561.9	16.7	340.9	0.0	0.0	955.4	1.0	5,697.8	153,988	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
29,144,394	29,827,680	29,144,394	0	29,144,394	29,317,367	33.00%	9,674,731	9,904,010	9,674,731

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Trent Horn, Superintendent
USD 452 Stanton County
P O Box C
Johnson, KS 67855

Dear Mr. Horn,

For the 2023-2024 school year, the legal General Fund is **\$4,311,062** and the legal Local Option Budget (LOB) is **\$1,312,775**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 452 Stanton County

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
420.0	407.0	398.5	407.0	5.5	412.5	184.0	37.2	12.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
98.3	20.1	26.3	0.0	0.0	56.0	0.0	847.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,311,062	4,311,571	4,311,062	0	4,311,062	4,370,760	31.00%	1,354,936	1,312,775	1,312,775

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Kellen Adams, Superintendent
USD 453 Leavenworth
200 N 4th
Leavenworth, KS 66048

Dear Dr. Adams,

For the 2023-2024 school year, the legal General Fund is **\$29,394,470** and the legal Local Option Budget (LOB) is **\$9,352,391**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 453 Leavenworth

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
3,276.3	3,466.2	3,454.3	3,466.2	28.0	3,494.2	122.4	6.1	71.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
830.5	179.7	98.4	0.0	0.0	947.8	0.0	5,750.8	134,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
29,394,470	29,958,259	29,394,470	0	29,394,470	29,596,174	31.60%	9,352,391	9,511,472	9,352,391

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Marcy Cassidy, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Dr., Suite A
Burlingame, KS 66413

Dear Dr. Cassidy,

For the 2023-2024 school year, the legal General Fund is **\$3,034,992** and the legal Local Option Budget (LOB) is **\$970,450**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 454 Burlingame Public School

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
264.5	263.5	284.3	284.3	6.5	290.8	147.9	0.2	1.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
58.1	7.5	12.4	0.0	0.0	78.5	0.0	596.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,034,992	3,097,581	3,034,992	0	3,034,992	3,071,044	31.60%	970,450	986,912	970,450

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Joe Sample, Superintendent
USD 456 Marais Des Cygnes Valley
Box 158
Melvern, KS 66510

Dear Mr. Sample,

For the 2023-2024 school year, the legal General Fund is **\$2,607,600** and the legal Local Option Budget (LOB) is **\$882,556**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 456 Marais Des Cygnes Valley

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
207.0	204.0	191.5	204.0	3.5	207.5	151.3	0.0	8.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
57.1	12.4	24.1	0.0	0.0	60.2	0.0	520.6	11,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,660,013	2,607,600	2,607,600	0	2,607,600	2,716,191	33.00%	896,343	882,556	882,556

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Mike Dominguez, Superintendent
USD 457 Garden City
1205 Fleming St.
Garden City, KS 67846-4751

Dear Dr. Dominguez,

For the 2023-2024 school year, the legal General Fund is **\$59,666,054** and the legal Local Option Budget (LOB) is **\$18,926,140**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 457 Garden City

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
6,822.6	6,735.0	6,669.6	6,735.0	0.0	6,735.0	236.0	417.1	147.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
2,054.6	445.7	412.9	0.0	0.0	1,179.2	0.0	11,627.6	504,825	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
59,666,054	61,480,548	59,666,054	0	59,666,054	59,892,847	31.60%	18,926,140	19,447,880	18,926,140

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Doug Powers, Superintendent
USD 458 Basehor-Linwood
2008 N 155th St
Basehor, KS 66007-0282

Dear Mr. Powers,

For the 2023-2024 school year, the legal General Fund is **\$22,826,042** and the legal Local Option Budget (LOB) is **\$7,172,159**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 458 Basehor-Linwood

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,434.0	2,657.8	2,766.4	2,766.4	21.5	2,787.9	97.7	12.4	53.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
213.9	0.0	207.5	0.0	0.0	961.2	0.0	4,334.0	774,650	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
22,826,042	22,958,085	22,826,042	0	22,826,042	22,287,267	33.00%	7,354,798	7,172,159	7,172,159

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Amy Ricks, Superintendent
USD 459 Bucklin
Box 8
Bucklin, KS 67834-0008

Dear Mrs. Ricks,

For the 2023-2024 school year, the legal General Fund is **\$2,546,544** and the legal Local Option Budget (LOB) is **\$814,872**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 459 Bucklin

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
231.1	220.3	209.9	220.3	8.0	228.3	153.9	1.4	5.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
42.6	6.3	20.9	0.0	0.0	41.6	0.0	500.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,546,544	2,721,571	2,546,544	0	2,546,544	2,578,708	31.60%	814,872	830,275	814,872

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Kevin Logan, Superintendent
USD 460 Hesston
PO Box 2000
Hesston, KS 67062-2000

Dear Mr. Logan,

For the 2023-2024 school year, the legal General Fund is **\$6,973,676** and the legal Local Option Budget (LOB) is **\$2,329,905**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 460 Hesston

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
813.0	847.5	864.5	864.5	0.0	864.5	252.8	3.0	16.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
75.5	0.0	20.3	0.0	0.0	138.3	0.0	1,370.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,974,122	6,998,035	6,974,122	-446	6,973,676	7,060,317	33.00%	2,329,905	2,337,905	2,329,905

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Juanita Erickson, Superintendent
USD 461 Neodesha
PO Box 88
Neodesha, KS 66757-0088

Dear Mrs. Erickson,

For the 2023-2024 school year, the legal General Fund is **\$7,090,653** and the legal Local Option Budget (LOB) is **\$2,359,409**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 461 Neodesha

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
675.5	702.5	713.5	713.5	12.5	726.0	246.4	0.2	18.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
195.1	42.3	13.9	0.0	0.0	145.6	0.0	1,388.1	28,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,090,653	7,097,523	7,090,653	0	7,090,653	7,149,725	33.00%	2,359,409	2,360,771	2,359,409

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Rick Shaffer, Superintendent
USD 462 Central
P O Box 128
Burden, KS 67019-0128

Dear Mr. Shaffer,

For the 2023-2024 school year, the legal General Fund is **\$3,239,034** and the legal Local Option Budget (LOB) is **\$993,781**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 462 Central

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
280.5	278.0	270.5	278.0	5.0	283.0	149.8	0.0	14.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
67.8	14.7	27.8	0.0	0.0	78.6	0.0	636.1	61,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,298,077	3,239,034	3,239,034	0	3,239,034	3,275,752	31.60%	1,035,138	993,781	993,781

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Heidi Perkins, Superintendent
USD 463 Udall
303 South Seymour
Udall, KS 67146

Dear Mrs. Perkins,

For the 2023-2024 school year, the legal General Fund is **\$3,433,030** and the legal Local Option Budget (LOB) is **\$1,095,442**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 463 Udall

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
330.0	320.5	302.5	320.5	5.0	325.5	154.8	0.4	10.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
58.1	6.3	30.0	0.0	0.0	87.3	0.0	673.3	7,280	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,433,030	3,509,200	3,433,030	0	3,433,030	3,466,588	31.60%	1,095,442	1,118,587	1,095,442

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Loren Feldkamp, Superintendent
USD 464 Tonganoxie
330 E 24-40 Hwy
Tonganoxie, KS 66086-0199

Dear Mr. Feldkamp,

For the 2023-2024 school year, the legal General Fund is **\$14,567,254** and the legal Local Option Budget (LOB) is **\$4,622,557**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 464 Tonganoxie

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,836.2	1,854.0	1,897.8	1,897.8	15.5	1,913.3	67.0	5.4	42.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
217.3	0.0	115.2	0.0	0.0	495.4	1.0	2,857.4	100,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
14,639,251	14,567,254	14,567,254	0	14,567,254	14,698,493	31.60%	4,644,724	4,622,557	4,622,557

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Tricia Reiser, Superintendent
USD 465 Winfield
1407 Wheat Road
Winfield, KS 67156-3691

Dear Ms. Reiser,

For the 2023-2024 school year, the legal General Fund is **\$18,618,951** and the legal Local Option Budget (LOB) is **\$6,164,377**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 465 Winfield

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,062.5	2,048.3	2,046.5	2,048.3	20.0	2,068.3	72.5	14.2	87.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
503.4	109.2	108.4	0.0	0.0	667.4	0.0	3,630.6	146,458	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
18,618,951	18,967,674	18,618,951	0	18,618,951	18,679,929	33.00%	6,164,377	6,260,717	6,164,377

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Jamie Rumford, Superintendent
USD 466 Scott County
704 S. College
Scott City, KS 67871

Dear Mr. Rumford,

For the 2023-2024 school year, the legal General Fund is **\$8,169,186** and the legal Local Option Budget (LOB) is **\$2,706,595**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 466 Scott County

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
937.8	932.3	915.8	932.3	7.5	939.8	250.8	30.5	27.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
201.8	25.1	35.0	0.0	0.0	122.9	0.0	1,633.3	28,781	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,339,011	8,169,186	8,169,186	0	8,169,186	8,415,859	33.00%	2,777,233	2,706,595	2,706,595

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Lori Maxwell, Superintendent
USD 467 Leoti
Box 967
Leoti, KS 67861-0967

Dear Ms. Maxwell,

For the 2023-2024 school year, the legal General Fund is **\$3,703,555** and the legal Local Option Budget (LOB) is **\$1,237,561**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 467 Leoti

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
389.7	371.1	369.3	371.1	4.0	375.1	172.0	16.8	5.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
69.2	4.5	25.4	0.0	0.0	59.0	0.0	727.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,703,555	3,798,192	3,703,555	0	3,703,555	3,750,186	33.00%	1,237,561	1,269,221	1,237,561

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Jeff Jones, Superintendent
USD 468 Healy Public Schools
5006 North Dodge Rd
Healy, KS 67850

Dear Mr. Jones,

For the 2023-2024 school year, the legal General Fund is **\$553,574** and the legal Local Option Budget (LOB) is **\$197,822**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 468 Healy Public Schools

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
41.7	40.0	37.0	40.0	0.0	40.0	40.6	0.9	0.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
8.7	1.9	1.8	0.0	0.0	14.9	0.0	108.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
553,574	637,526	553,574	0	553,574	599,461	33.00%	197,822	225,907	197,822

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Marty Kobza, Superintendent
USD 469 Lansing
200 E Mary St
Lansing, KS 66043-1633

Dear Mr. Kobza,

For the 2023-2024 school year, the legal General Fund is **\$20,148,592** and the legal Local Option Budget (LOB) is **\$6,659,670**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 469 Lansing

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,534.0	2,505.7	2,574.3	2,574.3	14.0	2,588.3	90.7	4.6	29.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
355.7	2.2	109.9	0.0	100.0	663.8	0.0	3,944.2	107,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
20,175,890	20,148,592	20,148,592	0	20,148,592	20,297,903	33.00%	6,698,308	6,659,670	6,659,670

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Ron Ballard, Superintendent
USD 470 Arkansas City
P.O. Box 1028
Arkansas City, KS 67005

Dear Dr. Ballard,

For the 2023-2024 school year, the legal General Fund is **\$25,850,742** and the legal Local Option Budget (LOB) is **\$7,971,404**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 470 Arkansas City

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,633.9	2,607.2	2,652.5	2,652.5	62.0	2,714.5	95.1	105.5	69.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
920.6	199.7	127.4	0.0	0.0	853.6	0.0	5,085.7	194,040	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
26,070,082	25,850,742	25,850,742	0	25,850,742	26,172,115	31.60%	8,270,388	7,971,404	7,971,404

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

KB Criss, Superintendent
USD 471 Dexter
PO Box 97
Dexter, KS 67038-0097

Dear Mr. Criss,

For the 2023-2024 school year, the legal General Fund is **\$2,903,213** and the legal Local Option Budget (LOB) is **\$926,575**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 471 Dexter

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
237.4	262.3	263.0	263.0	0.0	263.0	153.1	0.0	6.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
48.9	2.1	16.5	0.0	0.0	80.5	1.0	571.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,905,757	2,903,213	2,903,213	0	2,903,213	2,934,778	31.60%	927,390	926,575	926,575

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Kevin Suther, Interim Superintendent
USD 473 Chapman
PO Box 249
Chapman, KS 67431-0249

Dear Mr. Suther,

For the 2023-2024 school year, the legal General Fund is **\$9,953,146** and the legal Local Option Budget (LOB) is **\$3,182,432**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 473 Chapman

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,052.2	1,082.0	1,126.5	1,126.5	4.0	1,130.5	228.4	0.4	35.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
177.1	5.1	107.8	0.0	0.0	275.5	0.0	1,959.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
9,971,971	9,953,146	9,953,146	0	9,953,146	10,090,070	31.60%	3,188,462	3,182,432	3,182,432

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Mike McDermeit, Superintendent
USD 474 Haviland
PO Box 243
Haviland, KS 67059-0243

Dear Mr. McDermeit,

For the 2023-2024 school year, the legal General Fund is **\$1,148,870** and the legal Local Option Budget (LOB) is **\$383,654**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 474 Haviland

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
99.8	79.0	82.0	82.0	2.5	84.5	85.7	0.0	1.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
17.9	1.7	10.2	0.0	0.0	32.2	0.0	233.9	22,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,212,483	1,148,870	1,148,870	0	1,148,870	1,204,369	33.00%	397,442	383,654	383,654

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Reginald Eggleston, Superintendent
USD 475 Geary County Schools
P.O. Box 370
Junction City, KS 66441-0370

Dear Dr. Eggleston,

For the 2023-2024 school year, the legal General Fund is **\$58,875,093** and the legal Local Option Budget (LOB) is **\$18,781,114**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 475 Geary County Schools

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
7,103.1	7,037.1	7,207.7	7,207.7	158.0	7,365.7	258.1	112.1	108.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,460.2	158.5	325.4	0.0	0.0	1,836.8	0.0	11,625.2	50,218	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
59,199,236	58,875,093	58,875,093	0	58,875,093	59,834,167	31.60%	18,907,597	18,781,114	18,781,114

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

Jay Zehr, Superintendent
USD 476 Copeland
Box 156
Copeland, KS 67837

PRELIMINARY LEGAL MAX

Dear Mr. Zehr,

For the 2023-2024 school year, the legal General Fund is **\$1,294,387** and the legal Local Option Budget (LOB) is **\$414,127**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 476 Copeland

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
95.0	94.0	94.8	94.8	2.0	96.8	98.2	4.8	3.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
16.9	0.3	11.2	0.0	0.0	23.2	0.0	254.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,294,387	1,341,706	1,294,387	0	1,294,387	1,310,530	31.60%	414,127	429,286	414,127

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Randy Rockhold, Superintendent
USD 477 Ingalls
PO Box 99
Ingalls, KS 67853-0099

Dear Mr. Rockhold,

For the 2023-2024 school year, the legal General Fund is **\$2,471,242** and the legal Local Option Budget (LOB) is **\$825,792**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 477 Ingalls

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
231.0	224.0	226.0	226.0	4.0	230.0	154.0	3.1	8.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
30.5	0.0	16.5	0.0	0.0	43.3	0.0	485.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,471,242	2,555,194	2,471,242	0	2,471,242	2,502,399	33.00%	825,792	853,877	825,792

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Shane Walter, Superintendent
USD 479 Crest
PO Box 305
Colony, KS 66015-0305

Dear Mr. Walter,

For the 2023-2024 school year, the legal General Fund is **\$2,867,600** and the legal Local Option Budget (LOB) is **\$814,000**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 479 Crest

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
230.6	236.0	234.4	236.0	4.0	240.0	154.4	0.6	11.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
58.6	12.0	25.9	0.0	0.0	70.9	0.0	574.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,921,530	2,867,600	2,867,600	0	2,867,600	2,956,917	31.60%	934,386	814,000	814,000

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Todd Carter, Superintendent
USD 480 Liberal
Box 949
Liberal, KS 67905-0949

Dear Dr. Carter,

For the 2023-2024 school year, the legal General Fund is **\$38,405,242** and the legal Local Option Budget (LOB) is **\$12,291,430**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 480 Liberal

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
4,473.4	4,422.2	4,435.9	4,435.9	62.0	4,497.9	157.6	417.6	87.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,682.4	365.0	46.0	0.0	0.0	524.7	0.0	7,779.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
39,579,552	38,405,242	38,405,242	0	38,405,242	40,087,396	31.60%	12,667,617	12,291,430	12,291,430

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Darlene Griffiths, Superintendent
USD 481 Rural Vista
Box 98
White City, KS 66872-0098

Dear Mrs. Griffiths,

For the 2023-2024 school year, the legal General Fund is **\$2,888,966** and the legal Local Option Budget (LOB) is **\$995,663**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 481 Rural Vista

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
255.0	258.2	251.5	258.2	4.0	262.2	153.2	0.2	7.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
52.8	4.1	27.4	0.0	0.0	59.6	1.0	567.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,888,966	2,905,248	2,888,966	0	2,888,966	3,017,162	33.00%	995,663	1,002,812	995,663

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Angela Lawrence, Superintendent
USD 482 Dighton
Box 878
Dighton, KS 67839-0878

Dear Mrs. Lawrence,

For the 2023-2024 school year, the legal General Fund is **\$2,583,686** and the legal Local Option Budget (LOB) is **\$816,316**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 482 Dighton

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
224.0	233.3	234.0	234.0	3.5	237.5	154.3	4.8	7.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
46.0	4.0	13.0	0.0	0.0	41.4	1.0	509.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,591,827	2,583,686	2,583,686	0	2,583,686	2,619,386	31.60%	827,726	816,316	816,316

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Dan Frisby, Superintendent
USD 483 Kismet-Plains
P.O. Box 760
Plains, KS 67869-0760

Dear Mr. Frisby,

For the 2023-2024 school year, the legal General Fund is **\$6,980,736** and the legal Local Option Budget (LOB) is **\$2,000,000**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 483 Kismet-Plains

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
586.0	572.0	552.5	572.0	20.5	592.5	228.0	92.7	4.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
168.9	36.6	108.6	0.0	0.0	140.4	0.0	1,372.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,980,736	7,451,376	6,980,736	0	6,980,736	7,067,174	31.00%	2,190,824	2,000,000	2,000,000

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Brian Smith, Superintendent
USD 484 Fredonia
PO Box 539
Fredonia, KS 66736-0539

Dear Mr. Smith,

For the 2023-2024 school year, the legal General Fund is **\$6,213,866** and the legal Local Option Budget (LOB) is **\$1,987,205**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 484 Fredonia

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
613.1	627.0	627.5	627.5	8.0	635.5	235.3	0.0	16.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
129.7	16.7	52.3	0.0	0.0	134.6	0.0	1,221.0	1,418	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,213,866	6,424,618	6,213,866	0	6,213,866	6,288,624	31.60%	1,987,205	2,055,173	1,987,205

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

Donalyn Biehler, Superintendent
USD 487 Herington
19 North Broadway
Herington, KS 67449-2430

PRELIMINARY LEGAL MAX

Dear Mrs. Biehler,

For the 2023-2024 school year, the legal General Fund is **\$4,575,684** and the legal Local Option Budget (LOB) is **\$1,506,745**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 487 Herington

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
410.0	394.0	407.5	407.5	8.0	415.5	184.9	1.1	19.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
121.5	26.4	8.4	0.0	0.0	109.2	0.0	886.7	64,154	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,575,684	4,665,715	4,575,684	0	4,575,684	4,565,894	33.00%	1,506,745	1,536,532	1,506,745

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Ron Wilson, Superintendent
USD 489 Hays
323 W. 12th St.
Hays, KS 67601-3893

Dear Mr. Wilson,

For the 2023-2024 school year, the legal General Fund is **\$24,506,476** and the legal Local Option Budget (LOB) is **\$7,748,375**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 489 Hays

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
3,052.8	3,063.4	3,109.4	3,109.4	43.0	3,152.4	110.5	32.6	65.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
566.8	17.3	150.8	0.0	0.0	760.4	3.0	4,859.4	317,587	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
25,042,214	24,506,476	24,506,476	0	24,506,476	24,996,257	31.60%	7,898,817	7,748,375	7,748,375

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Jenifer Davis, Superintendent
USD 490 El Dorado
124 West Central Avenue
El Dorado, KS 67042-2138

Dear Mrs. Davis,

For the 2023-2024 school year, the legal General Fund is **\$14,992,205** and the legal Local Option Budget (LOB) is **\$4,956,533**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 490 El Dorado

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,799.0	1,723.0	1,740.0	1,740.0	33.0	1,773.0	62.1	3.3	23.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
493.7	107.1	112.5	0.0	0.0	363.0	0.0	2,937.7	79,325	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
15,026,343	14,992,205	14,992,205	0	14,992,205	15,163,705	33.00%	5,004,023	4,956,533	4,956,533

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Stu Moeckel, Superintendent
USD 491 Eudora
Box 500
Eudora, KS 66025-0500

Dear Mr. Moeckel,

For the 2023-2024 school year, the legal General Fund is **\$12,345,181** and the legal Local Option Budget (LOB) is **\$4,083,113**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 491 Eudora

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,636.3	1,630.3	1,620.3	1,630.3	14.5	1,644.8	57.6	2.1	59.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
226.5	0.0	41.2	0.0	0.0	389.3	0.0	2,421.1	152,166	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
12,470,723	12,345,181	12,345,181	0	12,345,181	12,460,757	33.00%	4,112,050	4,083,113	4,083,113

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Brian Spencer, Superintendent
USD 492 Flinthills
Box 188
Rosalia, KS 67132-0188

Dear Mr. Spencer,

For the 2023-2024 school year, the legal General Fund is **\$3,157,626** and the legal Local Option Budget (LOB) is **\$1,047,279**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 492 Flinthills

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
264.8	279.0	269.0	279.0	6.0	285.0	149.3	0.0	7.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
56.1	7.3	40.6	0.0	0.0	70.8	0.0	616.2	22,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,157,626	3,220,214	3,157,626	0	3,157,626	3,173,573	33.00%	1,047,279	1,064,471	1,047,279

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Brian Smith, Superintendent
USD 493 Columbus
802 South High School Avenue
Columbus, KS 66725-1674

Dear Dr. Smith,

For the 2023-2024 school year, the legal General Fund is **\$8,685,885** and the legal Local Option Budget (LOB) is **\$2,784,927**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 493 Columbus

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
859.7	871.7	886.0	886.0	15.0	901.0	252.3	0.0	42.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
243.0	52.7	70.5	0.0	0.0	196.3	0.0	1,758.7	11,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,959,466	8,685,885	8,685,885	0	8,685,885	9,106,034	31.60%	2,877,507	2,784,927	2,784,927

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Paul Larkin, Superintendent
USD 494 Syracuse
PO Box 1187
Syracuse, KS 67878-1187

Dear Mr. Larkin,

For the 2023-2024 school year, the legal General Fund is **\$5,739,773** and the legal Local Option Budget (LOB) is **\$1,837,057**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 494 Syracuse

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
526.5	536.5	529.0	536.5	7.0	543.5	218.2	46.0	15.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
160.7	34.9	36.9	0.0	0.0	72.7	0.0	1,128.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,739,773	5,902,080	5,739,773	0	5,739,773	5,813,471	31.60%	1,837,057	1,889,051	1,837,057

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Bryce Wachs, Superintendent
USD 495 Ft Larned
120 East 6th
Larned, KS 67550

Dear Mr. Wachs,

For the 2023-2024 school year, the legal General Fund is **\$8,495,446** and the legal Local Option Budget (LOB) is **\$2,826,387**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 495 Ft Larned

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
808.5	787.5	791.3	791.3	33.5	824.8	252.3	3.7	37.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
193.1	32.6	49.2	0.0	0.0	278.8	0.0	1,671.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,506,118	8,495,446	8,495,446	0	8,495,446	8,603,494	33.00%	2,839,153	2,826,387	2,826,387

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Renee Buntain, Superintendent
USD 496 Pawnee Heights
P.O. Box 98
Rozel, KS 67574

Dear Mrs. Buntain,

For the 2023-2024 school year, the legal General Fund is **\$1,866,767** and the legal Local Option Budget (LOB) is **\$613,366**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 496 Pawnee Heights

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
134.0	134.5	124.5	134.5	3.5	138.0	126.1	0.0	0.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
21.3	1.0	21.1	0.0	0.0	53.6	0.0	361.1	29,490	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,866,767	1,971,573	1,866,767	0	1,866,767	1,858,685	33.00%	613,366	652,175	613,366

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Anthony Lewis, Superintendent
USD 497 Lawrence
110 McDonald Drive
Lawrence, KS 66044-1063

Dear Dr. Lewis,

For the 2023-2024 school year, the legal General Fund is **\$86,902,674** and the legal Local Option Budget (LOB) is **\$27,887,075**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 497 Lawrence

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
9,973.1	9,984.6	9,955.0	9,984.6	23.0	10,007.6	350.7	156.0	218.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,703.2	168.6	320.3	0.0	497.5	3,001.6	0.0	16,424.3	3,335,836	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
86,902,674	87,397,847	86,902,674	0	86,902,674	84,506,287	33.00%	27,887,075	27,906,819	27,887,075

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Sean Spoonts, Superintendent
USD 498 Valley Heights
2274 6th Road
Blue Rapids, KS 66411

Dear Mr. Spoonts,

For the 2023-2024 school year, the legal General Fund is **\$4,204,723** and the legal Local Option Budget (LOB) is **\$1,424,030**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 498 Valley Heights

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
383.4	398.9	386.5	398.9	5.5	404.4	181.5	0.7	10.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
75.5	7.2	58.6	0.0	0.0	88.5	0.0	826.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,204,723	4,245,936	4,204,723	0	4,204,723	4,315,242	33.00%	1,424,030	1,437,817	1,424,030

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

Toby VanCleave, Superintendent
USD 499 Galena
702 E. 7th Street
Galena, KS 66739

PRELIMINARY LEGAL MAX

Dear Mr. VanCleave,

For the 2023-2024 school year, the legal General Fund is **\$7,588,823** and the legal Local Option Budget (LOB) is **\$2,181,700**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 499 Galena

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
762.4	759.8	724.0	759.8	13.4	773.2	250.1	0.0	16.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
216.8	47.1	4.3	0.0	0.0	170.3	0.0	1,477.9	69,268	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,588,823	7,676,760	7,588,823	0	7,588,823	7,611,056	33.00%	2,511,648	2,181,700	2,181,700

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Anna Stubblefield, Superintendent
USD 500 Kansas City
2010 N. 59th Street
Kansas City, KS 66104

Dear Dr. Stubblefield,

For the 2023-2024 school year, the legal General Fund is **\$185,315,731** and the legal Local Option Budget (LOB) is **\$61,237,443**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 500 Kansas City

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
20,509.3	19,821.7	19,733.6	19,821.7	507.5	20,329.2	712.3	1,535.5	473.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
7,334.1	1,591.3	559.1	0.0	0.0	3,489.0	0.0	36,024.1	2,025,110	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
185,315,731	188,818,951	185,315,731	0	185,315,731	185,568,008	33.00%	61,237,443	62,526,814	61,237,443

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Tiffany Anderson, Superintendent
USD 501 Topeka Public Schools
624 SW 24th
TOPEKA, KS 66611-1294

Dear Dr. Anderson,

For the 2023-2024 school year, the legal General Fund is **\$112,522,620** and the legal Local Option Budget (LOB) is **\$33,900,000**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 501 Topeka Public Schools

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
11,947.3	11,764.0	11,840.6	11,840.6	231.5	12,072.1	423.0	225.3	304.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
4,063.2	881.5	96.1	0.0	0.0	3,692.6	0.0	21,757.8	1,818,934	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
112,522,620	112,986,567	112,522,620	0	112,522,620	111,968,132	33.00%	36,949,484	33,900,000	33,900,000

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Mike McDermeit, Superintendent
USD 502 Lewis
P O Box 97
Lewis, KS 67552-0097

Dear Mr. McDermeit,

For the 2023-2024 school year, the legal General Fund is **\$1,716,691** and the legal Local Option Budget (LOB) is **\$461,425**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 502 Lewis

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
104.5	121.0	103.0	121.0	4.0	125.0	118.5	5.0	0.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
29.5	6.4	16.8	0.0	0.0	35.6	0.0	337.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,716,691	1,760,957	1,716,691	0	1,716,691	1,737,684	31.60%	549,108	461,425	461,425

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Lori Ray, Superintendent
USD 503 Parsons
Box 1056
Parsons, KS 67357-1056

Dear Ms. Ray,

For the 2023-2024 school year, the legal General Fund is **\$11,887,821** and the legal Local Option Budget (LOB) is **\$3,962,134**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 503 Parsons

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,224.3	1,214.0	1,248.6	1,248.6	27.0	1,275.6	194.8	4.3	24.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
436.6	94.7	17.1	0.0	0.0	283.7	0.0	2,331.6	24,640	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
11,887,821	12,146,605	11,887,821	0	11,887,821	12,006,467	33.00%	3,962,134	4,043,837	3,962,134

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Mitchell Shaw, Superintendent
USD 504 Oswego
P.O. Box 129
Oswego, KS 67356-0129

Dear Mr. Shaw,

For the 2023-2024 school year, the legal General Fund is **\$4,904,832** and the legal Local Option Budget (LOB) is **\$1,638,038**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 504 Oswego

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
429.0	420.0	479.5	479.5	6.5	486.0	204.6	0.0	2.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
121.0	26.3	9.3	0.0	0.0	120.0	0.0	969.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,933,325	4,904,832	4,904,832	0	4,904,832	4,992,637	33.00%	1,647,570	1,638,038	1,638,038

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Craig Bagshaw, Superintendent
USD 505 Chetopa-St. Paul
430 Elm Street
Chetopa, KS 67336-8852

Dear Mr. Bagshaw,

For the 2023-2024 school year, the legal General Fund is **\$3,990,518** and the legal Local Option Budget (LOB) is **\$1,332,501**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 505 Chetopa-St. Paul

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
359.2	354.5	362.5	362.5	6.0	368.5	169.8	0.4	17.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
91.0	17.7	8.1	0.0	0.0	111.0	0.0	784.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,990,518	4,015,958	3,990,518	0	3,990,518	4,037,881	33.00%	1,332,501	1,341,011	1,332,501

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

John Wyrick, Superintendent
USD 506 Labette County
Box 189
Altamont, KS 67330-0189

Dear Dr. Wyrick,

For the 2023-2024 school year, the legal General Fund is **\$12,976,837** and the legal Local Option Budget (LOB) is **\$4,117,266**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 506 Labette County

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,422.8	1,480.0	1,443.0	1,480.0	20.5	1,500.5	114.5	0.0	26.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
348.0	74.6	136.0	0.0	0.0	352.3	0.0	2,552.8	140,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
13,128,646	12,976,837	12,976,837	0	12,976,837	13,142,798	31.60%	4,153,124	4,117,266	4,117,266

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Karen Burrows, Superintendent
USD 507 Satanta
Box 279
Satanta, KS 67870-0279

Dear Mrs. Burrows,

For the 2023-2024 school year, the legal General Fund is **\$2,926,618** and the legal Local Option Budget (LOB) is **\$951,285**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 507 Satanta

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
240.0	241.5	219.5	241.5	6.5	248.0	154.3	30.3	6.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
68.7	14.9	17.1	0.0	0.0	35.4	0.0	575.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,926,618	3,013,622	2,926,618	0	2,926,618	3,010,396	31.60%	951,285	979,157	951,285

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

David Pendergraft, Superintendent
USD 508 Baxter Springs
1108 Military Ave
Baxter Springs, KS 66713

Dear Mr. Pendergraft,

For the 2023-2024 school year, the legal General Fund is **\$8,148,976** and the legal Local Option Budget (LOB) is **\$2,646,515**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 508 Baxter Springs

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
789.4	786.5	774.0	786.5	27.4	813.9	252.0	0.2	17.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
221.2	48.0	15.0	0.0	0.0	191.6	0.0	1,558.9	218,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,150,083	8,148,976	8,148,976	0	8,148,976	8,027,480	33.00%	2,649,068	2,646,515	2,646,515

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Daniel Farley, Superintendent
USD 509 South Haven
PO Box 229
South Haven, KS 67140-0229

Dear Mr. Farley,

For the 2023-2024 school year, the legal General Fund is **\$2,472,768** and the legal Local Option Budget (LOB) is **\$825,452**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 509 South Haven

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
197.6	188.5	197.7	197.7	2.8	200.5	150.0	0.0	6.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
35.8	0.5	14.6	0.0	0.0	78.6	0.0	486.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,472,768	2,487,014	2,472,768	0	2,472,768	2,501,369	33.00%	825,452	830,218	825,452

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

Brandie Waldschmidt, Superintendent
USD 511 Attica
P.O.Box 415
Attica, KS 67009-0415

PRELIMINARY LEGAL MAX

Dear Mrs. Waldschmidt,

For the 2023-2024 school year, the legal General Fund is **\$2,064,202** and the legal Local Option Budget (LOB) is **\$689,275**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 511 Attica

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
159.5	157.5	163.1	163.1	4.0	167.1	139.8	0.0	2.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
33.4	5.2	4.8	0.0	0.0	53.1	0.0	405.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,064,202	2,099,309	2,064,202	0	2,064,202	2,088,711	33.00%	689,275	701,019	689,275

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

December 11, 2023

PRELIMINARY LEGAL MAX

Michelle Hubbard, Superintendent
USD 512 Shawnee Mission Pub Sch
8200 W. 71 Street
Shawnee Mission, KS 66204-1798

Dear Dr. Hubbard,

For the 2023-2024 school year, the legal General Fund is **\$207,714,026** and the legal Local Option Budget (LOB) is **\$69,645,853**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a long, sweeping underline that extends to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

PRELIMINARY LEGAL MAX

USD 512 Shawnee Mission Pub Sch
2023-2024 Legal Maximum General Fund and LOB Budget
(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
25,571.3	25,759.9	25,904.9	25,904.9	143.0	26,047.9	912.7	478.0	635.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
4,175.0	439.5	651.0	0.0	2,516.8	4,960.1	1.0	40,817.0	37,130	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
207,714,026	209,363,911	207,714,026	0	207,714,026	211,048,038	33.00%	69,645,853	70,198,367	69,645,853

Column Notes

- Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.
- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risk.
- Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709
- Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
- Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

