



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

November 23, 2021

Troy Damman, Superintendent
USD 101 Erie-Galesburg
PO Box 137
Erie, KS 66733-0137

PRELIMINARY LEGAL MAX

Dear Mr. Damman,

For the 2021-2022 school year, the legal general fund is **\$4,711,980** and the legal local option budget (LOB) is **\$1,471,707**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 101 Erie-Galesburg

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
491.5	467.0	422.5	467.0	0.0		467.0	199.6	1.5	9.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
65.3	2.2	0.0	61.8	0.0	0.0	202.3	0.0	1,008.8	30,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,777,413	5,096,244	4,777,413	-65,433	4,711,980	4,747,442	31.00%	1,471,707	1,564,345	1,471,707

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

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November 23, 2021

Mike Waters, Superintendent
USD 102 Cimarron-Ensign
PO Box 489
Cimarron, KS 67835-0489

PRELIMINARY LEGAL MAX

Dear Dr. Waters,

For the 2021-2022 school year, the legal general fund is **\$5,586,022** and the legal local option budget (LOB) is **\$1,679,427**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 102 Cimarron-Ensign

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
659.1	654.4	633.0	654.4	5.5		659.9	238.8	35.2	18.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
87.1	0.0	0.0	32.3	0.0	0.0	115.4	0.0	1,187.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,586,022	5,756,379	5,586,022	0	5,586,022	5,586,120	31.00%	1,731,697	1,679,427	1,679,427

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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November 23, 2021

Sherri Edmundson, Interim Superintendent
USD 103 Cheylin
Box 28
Bird City, KS 67731-0028

PRELIMINARY LEGAL MAX

Dear Mrs. Edmundson,

For the 2021-2022 school year, the legal general fund is **\$1,762,868** and the legal local option budget (LOB) is **\$552,657**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 103 Cheylin

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
126.5	143.0	144.0	144.0	0.0		144.0	129.3	5.9	4.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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	3.5	0.0	22.1	0.0	0.0	36.2	0.0	374.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,762,868	1,809,928	1,762,868	0	1,762,868	1,782,765	31.00%	552,657	567,246	552,657

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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November 23, 2021

Eric Stoddard, Superintendent
USD 105 Rawlins County
205 North 4th Street Suite 1
Atwood, KS 67730-1708

PRELIMINARY LEGAL MAX

Dear Mr. Stoddard,

For the 2021-2022 school year, the legal general fund is **\$3,439,145** and the legal local option budget (LOB) is **\$1,066,154**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 105 Rawlins County

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

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353.9	364.0	341.0	364.0	0.0		364.0	168.3	5.2	9.2
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69.7	4.7	0.0	40.7	0.0	0.0	78.7	0.0	740.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
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3,484,793	3,439,145	3,439,145	0	3,439,145	3,484,856	31.00%	1,080,305	1,066,154	1,066,154

Column Notes

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November 23, 2021

Jeff Jones, Superintendent
USD 106 Western Plains
100 School St.
Ransom, KS 67572

PRELIMINARY LEGAL MAX

Dear Mr. Jones,

For the 2021-2022 school year, the legal general fund is **\$1,403,723** and the legal local option budget (LOB) is **\$481,827**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 106 Western Plains

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

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99.5	109.5	104.5	109.5	3.5		113.0	110.7	5.1	7.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
25.7	4.1	0.0	11.7	0.0	0.0	22.9	0.0	301.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,416,506	1,494,155	1,416,506	-12,783	1,403,723	1,460,081	33.00%	481,827	507,451	481,827

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Rex Boley, Superintendent
USD 107 Rock Hills
109 E. Main Street
Mankato, KS 66956

PRELIMINARY LEGAL MAX

Dear Mr. Boley,

For the 2021-2022 school year, the legal general fund is **\$3,319,142** and the legal local option budget (LOB) is **\$1,028,900**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 107 Rock Hills

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
293.5	316.0	328.2	328.2	6.5		334.7	158.1	0.0	10.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
68.2	1.7	0.0	56.1	0.0	0.0	93.4	0.0	722.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,398,673	3,319,142	3,319,142	0	3,319,142	3,398,563	31.00%	1,053,555	1,028,900	1,028,900

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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(785) 296-3201
www.ksde.org

November 23, 2021

Denise O'Dea, Superintendent
USD 108 Washington Co. Schools
101 West College
Washington, KS 66968

PRELIMINARY LEGAL MAX

Dear Ms. O'Dea,

For the 2021-2022 school year, the legal general fund is **\$3,421,262** and the legal local option budget (LOB) is **\$1,118,096**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 108 Washington Co. Schools
2021-2022 Legal Maximum General Fund and LOB Budget
(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
327.3	350.7	365.1	365.1	2.0		367.1	169.4	4.1	8.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
59.0	0.0	0.0	41.4	0.0	0.0	77.1	0.0	727.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,421,262	3,522,912	3,421,262	0	3,421,262	3,606,760	31.00%	1,118,096	1,145,231	1,118,096

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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www.ksde.org

November 23, 2021

Larry Lyder, Superintendent
USD 109 Republic County
P.O. Box 469
Belleville, KS 66935-0469

PRELIMINARY LEGAL MAX

Dear Mr. Lyder,

For the 2021-2022 school year, the legal general fund is **\$4,611,409** and the legal local option budget (LOB) is **\$1,425,550**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 109 Republic County

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
515.4	514.7	477.4	514.7	2.0		516.7	212.1	0.9	9.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
90.0	3.4	0.0	46.9	0.0	0.0	100.9	0.0	979.9	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,611,409	4,685,764	4,611,409	0	4,611,409	4,751,834	30.00%	1,425,550	1,447,857	1,425,550

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

November 23, 2021

Keith Hall, Superintendent
USD 110 Thunder Ridge Schools
PO Box 188
Kensington, KS 66951-0188

PRELIMINARY LEGAL MAX

Dear Mr. Hall,

For the 2021-2022 school year, the legal general fund is **\$2,209,114** and the legal local option budget (LOB) is **\$701,505**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 110 Thunder Ridge Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
196.0	190.1	178.0	190.1	2.0		192.1	148.0	0.0	5.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
25.7	0.0	0.0	38.7	0.0	0.0	57.4	0.0	467.3	10,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,209,114	2,252,292	2,209,114	0	2,209,114	2,262,920	31.00%	701,505	717,990	701,505

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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Topeka, Kansas 66612-1212
(785) 296-3201
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November 23, 2021

Mike Newman, Superintendent
USD 111 Doniphan West Schools
PO Box 308
Highland, KS 66035

PRELIMINARY LEGAL MAX

Dear Mr. Newman,

For the 2021-2022 school year, the legal general fund is **\$3,101,254** and the legal local option budget (LOB) is **\$1,002,502**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 111 Doniphan West Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
316.0	318.7	290.5	318.7	3.5		322.2	153.6	0.2	6.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
39.2	0.0	0.0	48.0	0.0	0.0	89.8	0.0	659.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,101,254	3,321,495	3,101,254	0	3,101,254	3,233,876	31.00%	1,002,502	1,070,776	1,002,502

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Greg Clark, Superintendent
USD 112 Central Plains
P.O. Box 168
Holyrood, KS 67450-0168

PRELIMINARY LEGAL MAX

Dear Mr. Clark,

For the 2021-2022 school year, the legal general fund is **\$5,851,788** and the legal local option budget (LOB) is **\$1,440,336**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 112 Central Plains

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
456.0	428.0	433.5	433.5	4.5		438.0	191.5	0.0	9.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
78.4	1.5	0.0	62.7	0.0	0.0	119.5	0.0	901.4	1,609,800
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,851,788	5,868,427	5,851,788	0	5,851,788	4,365,597	33.00%	1,440,647	1,440,336	1,440,336

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

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

November 23, 2021

Todd Evans, Superintendent
USD 113 Prairie Hills
1619 S. Old HWY 75
Sabetha, KS 66534-2898

PRELIMINARY LEGAL MAX

Dear Mr. Evans,

For the 2021-2022 school year, the legal general fund is **\$8,179,992** and the legal local option budget (LOB) is **\$2,785,289**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 113 Prairie Hills

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,072.3	1,053.5	1,044.2	1,053.5	16.0		1,069.5	238.2	0.0	24.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
128.3	4.8	0.0	94.3	0.0	0.0	179.6	0.0	1,739.2	5,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
8,189,675	8,224,734	8,189,675	-9,683	8,179,992	8,440,271	33.00%	2,785,289	2,790,259	2,785,289

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

John Whetzal, Superintendent
USD 114 Riverside
PO Box 49
Elwood, KS 66024

PRELIMINARY LEGAL MAX

Dear Mr. Whetzal,

For the 2021-2022 school year, the legal general fund is **\$5,305,201** and the legal local option budget (LOB) is **\$1,659,361**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 114 Riverside**2021-2022 Legal Maximum General Fund and LOB Budget***(Computed using \$4,706 BASE)*

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
580.0	563.4	577.3	577.3	7.0		584.3	226.5	0.0	11.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
83.7	0.0	0.0	56.0	0.0	0.0	175.2	0.0	1,137.4	17,016
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,369,620	5,818,805	5,369,620	-64,419	5,305,201	5,352,779	31.00%	1,659,361	1,788,179	1,659,361

Column Notes

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

November 23, 2021

Darrel Kohlman, Superintendent
USD 115 Nemaha Central
318 Main Street
Seneca, KS 66538-1924

PRELIMINARY LEGAL MAX

Dear Mr. Kohlman,

For the 2021-2022 school year, the legal general fund is **\$5,259,373** and the legal local option budget (LOB) is **\$1,648,262**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 115 Nemaha Central

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
564.4	595.3	591.6	595.3	16.5		611.8	231.4	1.5	16.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
61.5	0.0	0.0	55.5	0.0	0.0	151.9	0.0	1,130.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,320,133	5,316,839	5,316,839	-57,466	5,259,373	5,320,268	31.00%	1,649,283	1,648,262	1,648,262

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

John Niehues, Superintendent
USD 200 Greeley County Schools
400 W Lawrence St
Tribune, KS 67879

PRELIMINARY LEGAL MAX

Dear Mr. Niehues,

For the 2021-2022 school year, the legal general fund is **\$2,385,001** and the legal local option budget (LOB) is **\$739,850**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 200 Greeley County Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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	
250.0	234.2	234.6	234.6	2.5	237.1	154.3	9.3	5.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
44.0	1.6	0.0	20.3	0.0	0.0	34.9	0.0	506.8	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,385,001	2,488,062	2,385,001	0	2,385,001	2,386,612	31.00%	739,850	746,902	739,850

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
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November 23, 2021

Jason Dandoy, Superintendent
USD 202 Turner-Kansas City
800 S 55th St
Kansas City, KS 66106-1566

PRELIMINARY LEGAL MAX

Dear Dr. Dandoy,

For the 2021-2022 school year, the legal general fund is **\$30,343,976** and the legal local option budget (LOB) is **\$9,377,250**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 202 Turner-Kansas City

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
3,899.5	3,839.8	3,681.8	3,839.8	68.5		3,908.3	136.9	138.4	97.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
1,025.1	222.4	0.0	185.1	0.0	0.0	713.9	1.0	6,428.8	90,043
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
30,343,976	30,893,564	30,343,976	0	30,343,976	30,249,195	31.00%	9,377,250	9,532,036	9,377,250

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
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November 23, 2021

Jessica Dain, Superintendent
USD 203 Piper-Kansas City
3130 N 122nd St Suite A
Kansas City, KS 66109-9387

PRELIMINARY LEGAL MAX

Dear Dr. Dain,

For the 2021-2022 school year, the legal general fund is **\$17,215,019** and the legal local option budget (LOB) is **\$5,680,989**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 203 Piper-Kansas City

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
2,314.0	2,435.5	2,465.2	2,465.2	0.0		2,465.2	86.4	26.5	82.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
119.5	0.0	0.0	192.3	0.0	70.6	614.7	0.0	3,658.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
17,215,019	17,370,962	17,215,019	0	17,215,019	17,215,119	33.00%	5,680,989	5,707,701	5,680,989

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Daniel Brungardt, Superintendent
USD 204 Bonner Springs
P O Box 435
Bonner Springs, KS 66012-0435

PRELIMINARY LEGAL MAX

Dear Mr. Brungardt,

For the 2021-2022 school year, the legal general fund is **\$19,930,140** and the legal local option budget (LOB) is **\$6,489,022**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 204 Bonner Springs

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
2,591.3	2,621.5	2,515.9	2,621.5	20.5		2,642.0	92.6	25.9	117.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
421.1	14.2	0.0	59.0	0.0	0.0	841.1	0.0	4,213.4	101,880
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
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19,930,140	20,124,160	19,930,140	0	19,930,140	19,828,391	33.00%	6,543,369	6,489,022	6,489,022

Column Notes

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

November 23, 2021

Joel Lovesee, Superintendent
USD 205 Bluestem
625 S. Mill Road
Leon, KS 67074

PRELIMINARY LEGAL MAX

Dear Mr. Lovesee,

For the 2021-2022 school year, the legal general fund is **\$4,478,396** and the legal local option budget (LOB) is **\$1,511,622**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 205 Bluestem

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
496.0	483.2	476.6	483.2	0.0		483.2	203.9	0.9	23.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
80.8	0.2	0.0	69.3	0.0	0.0	132.9	0.0	995.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,682,470	4,615,820	4,615,820	-137,424	4,478,396	4,682,323	33.00%	1,545,167	1,511,622	1,511,622

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Joe Gerber, Superintendent
USD 206 Remington-Whitewater
Box 243
Whitewater, KS 67154

PRELIMINARY LEGAL MAX

Dear Mr. Gerber,

For the 2021-2022 school year, the legal general fund is **\$4,368,506** and the legal local option budget (LOB) is **\$1,445,678**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 206 Remington-Whitewater

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
492.9	460.8	454.0	460.8	3.5		464.3	198.9	2.2	5.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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	0.0	0.0	69.6	0.0	0.0	132.0	0.0	930.9	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,380,815	4,480,583	4,380,815	-12,309	4,368,506	4,380,843	33.00%	1,445,678	1,478,602	1,445,678

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



900 S.W. Jackson Street, Suite 102
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November 23, 2021

Keith A. Mispagel, Superintendent
USD 207 Ft Leavenworth
207 Education Way
Fort Leavenworth, KS 66027-1425

PRELIMINARY LEGAL MAX

Dear Dr. Mispagel,

For the 2021-2022 school year, the legal general fund is **\$9,901,247** and the legal local option budget (LOB) is **\$3,265,829**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 207 Ft Leavenworth

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,756.5	1,716.0	1,429.3	1,716.0	0.0		1,716.0	60.1	15.2	0.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
7.3	0.0	0.0	20.9	0.0	0.0	283.4	0.0	2,102.9	5,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
9,901,247	10,152,651	9,901,247	0	9,901,247	9,896,452	33.00%	3,265,829	3,279,450	3,265,829

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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November 23, 2021

Tavis Desormiers, Superintendent
USD 208 Wakeeney
527 Russell Ave
Wakeeney, KS 67672-2108

PRELIMINARY LEGAL MAX

Dear Mr. Desormiers,

For the 2021-2022 school year, the legal general fund is **\$3,487,146** and the legal local option budget (LOB) is **\$1,165,157**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 208 Wakeeney

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
375.5	384.5	355.1	384.5	1.5		386.0	175.6	0.0	14.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
39.2	0.0	0.0	26.5	0.0	0.0	99.1	0.0	741.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,487,146	3,512,088	3,487,146	0	3,487,146	3,530,779	33.00%	1,165,157	1,173,388	1,165,157

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Cheryl Cook, Superintendent
USD 209 Moscow Public Schools
Box 158
Moscow, KS 67952-0158

PRELIMINARY LEGAL MAX

Dear Ms. Cook,

For the 2021-2022 school year, the legal general fund is **\$1,644,747** and the legal local option budget (LOB) is **\$548,293**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 209 Moscow Public Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
159.2	148.9	128.0	148.9	2.0		150.9	132.7	9.4	0.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
21.8	0.0	0.0	8.9	0.0	0.0	25.8	0.0	349.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,644,747	1,769,456	1,644,747	0	1,644,747	1,661,493	33.00%	548,293	589,447	548,293

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

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November 23, 2021

Adrian Howie, Superintendent
USD 210 Hugoton Public Schools
529 S Main St
Hugoton, KS 67951

PRELIMINARY LEGAL MAX

Dear Mr. Howie,

For the 2021-2022 school year, the legal general fund is **\$8,351,022** and the legal local option budget (LOB) is **\$2,571,790**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 210 Hugoton Public Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
999.8	984.7	974.6	984.7	12.5		997.2	246.6	61.6	26.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
216.3	31.3	0.0	43.1	0.0	0.0	140.5	0.0	1,762.9	54,815
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
8,351,022	8,465,739	8,351,022	0	8,351,022	8,296,096	31.00%	2,571,790	2,608,553	2,571,790

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Corey Roy, Superintendent
USD 211 Norton Community Schools
105. E. Waverly
Norton, KS 67654

PRELIMINARY LEGAL MAX

Dear Mr. Roy,

For the 2021-2022 school year, the legal general fund is **\$5,721,084** and the legal local option budget (LOB) is **\$1,772,017**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 211 Norton Community Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
672.0	653.7	618.5	653.7	0.0		653.7	238.0	1.1	16.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
84.7	0.0	0.0	35.7	0.0	0.0	185.5	1.0	1,215.7	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,721,084	5,752,144	5,721,084	0	5,721,084	5,716,183	31.00%	1,772,017	1,781,645	1,772,017

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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(785) 296-3201
www.ksde.org

November 23, 2021

Ken Tharman, Superintendent
USD 212 Northern Valley
PO Box 217
Almena, KS 67622

PRELIMINARY LEGAL MAX

Dear Mr. Tharman,

For the 2021-2022 school year, the legal general fund is **\$1,610,864** and the legal local option budget (LOB) is **\$523,742**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 212 Northern Valley

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
144.0	135.4	122.7	135.4	0.0		135.4	124.6	0.2	6.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
23.7	2.0	0.0	14.3	0.0	0.0	35.8	0.0	342.3	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,610,864	1,634,394	1,610,864	0	1,610,864	1,689,489	31.00%	523,742	531,036	523,742

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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(785) 296-3201
www.ksde.org

November 23, 2021

David Younger, Superintendent
USD 214 Ulysses
111 S. Baughman
Ulysses, KS 67880-2402

PRELIMINARY LEGAL MAX

Dear Mr. Younger,

For the 2021-2022 school year, the legal general fund is **\$11,542,909** and the legal local option budget (LOB) is **\$3,541,337**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 214 Ulysses

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,545.0	1,530.0	1,508.9	1,530.0	16.0		1,546.0	94.1	94.7	39.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
332.5	56.0	0.0	53.3	0.0	0.0	211.1	0.0	2,427.3	120,035
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
11,542,909	11,799,923	11,542,909	0	11,542,909	11,423,667	31.00%	3,541,337	3,639,956	3,541,337

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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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).

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

November 23, 2021

Martin Stessman, Superintendent
USD 215 Lakin
1003 W Kingman
Lakin, KS 67860

PRELIMINARY LEGAL MAX

Dear Dr. Stessman,

For the 2021-2022 school year, the legal general fund is **\$5,558,257** and the legal local option budget (LOB) is **\$1,723,080**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 215 Lakin

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
641.0	668.0	615.0	668.0	0.5		668.5	240.0	20.7	6.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
118.1	10.3	0.0	23.7	0.0	0.0	93.5	0.0	1,181.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,558,257	5,744,614	5,558,257	0	5,558,257	5,558,324	31.00%	1,723,080	1,780,851	1,723,080

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Tyson Eslinger, Superintendent
USD 216 Deerfield
803 Beech Street
Deerfield, KS 67838-0274

PRELIMINARY LEGAL MAX

Dear Mr. Eslinger,

For the 2021-2022 school year, the legal general fund is **\$2,269,704** and the legal local option budget (LOB) is **\$770,667**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 216 Deerfield

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
182.0	178.0	179.5	179.5	5.0		184.5	145.8	32.2	9.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
68.2	14.8	0.0	6.3	0.0	0.0	28.2	0.0	489.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,303,587	2,269,704	2,269,704	0	2,269,704	2,376,767	33.00%	784,333	770,667	770,667

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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(785) 296-3201
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November 23, 2021

John Barrett, Superintendent
USD 217 Rolla
Box 167
Rolla, KS 67954-0167

PRELIMINARY LEGAL MAX

Dear Mr. Barrett,

For the 2021-2022 school year, the legal general fund is **\$1,322,857** and the legal local option budget (LOB) is **\$456,105**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 217 Rolla

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
113.0	109.0	108.0	109.0	1.0		110.0	108.7	5.1	1.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
23.2	4.7	0.0	9.1	0.0	0.0	18.5	0.0	281.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,322,857	1,387,329	1,322,857	0	1,322,857	1,382,136	33.00%	456,105	477,381	456,105

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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.

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Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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(785) 296-3201
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November 23, 2021

Rex Richardson, Superintendent
USD 218 Elkhart
PO Box 999
Elkhart, KS 67950

PRELIMINARY LEGAL MAX

Dear Mr. Richardson,

For the 2021-2022 school year, the legal general fund is **\$10,334,902** and the legal local option budget (LOB) is **\$1,199,680**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

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Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 218 Elkhart

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
407.2	426.2	389.5	426.2	6.5		432.7	190.0	20.8	10.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
71.6	4.8	0.0	9.1	0.0	0.0	62.7	0.0	802.0	6,560,690
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
10,334,902	12,283,628	10,334,902	0	10,334,902	3,869,935	31.00%	1,199,680	1,250,740	1,199,680

Column Notes

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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).
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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Lance Custer, Superintendent
USD 219 Minneola
PO Box 157
Minneola, KS 67865-0157

PRELIMINARY LEGAL MAX

Dear Mr. Custer,

For the 2021-2022 school year, the legal general fund is **\$2,380,765** and the legal local option budget (LOB) is **\$737,689**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 219 Minneola

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
237.5	232.5	247.7	247.7	2.5		250.2	154.2	0.0	0.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
35.3	0.0	0.0	13.3	0.0	0.0	51.9	1.0	505.9	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,380,765	2,485,709	2,380,765	0	2,380,765	2,379,641	31.00%	737,689	770,221	737,689

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Paula Rice, Superintendent
USD 220 Ashland
P.O. Box 187
Ashland, KS 67831-0187

PRELIMINARY LEGAL MAX

Dear Mrs. Rice,

For the 2021-2022 school year, the legal general fund is **\$2,107,347** and the legal local option budget (LOB) is **\$662,350**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in dark ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in dark ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 220 Ashland

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
207.3	200.7	186.1	200.7	0.0		200.7	150.0	3.0	8.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
32.9	1.8	0.0	15.2	0.0	0.0	36.0	0.0	447.8	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,107,347	2,202,408	2,107,347	0	2,107,347	2,136,612	31.00%	662,350	691,819	662,350

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Lee Schmidt, Superintendent
USD 223 Barnes
PO Box 188
Barnes, KS 66933-0188

PRELIMINARY LEGAL MAX

Dear Mr. Schmidt,

For the 2021-2022 school year, the legal general fund is **\$3,484,793** and the legal local option budget (LOB) is **\$1,080,266**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 223 Barnes

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
365.0	352.6	361.1	361.1	5.0		366.1	169.0	2.8	8.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
45.5	0.1	0.0	36.6	0.0	0.0	112.2	0.0	740.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,484,793	3,605,267	3,484,793	0	3,484,793	3,484,728	31.00%	1,080,266	1,117,612	1,080,266

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



900 S.W. Jackson Street, Suite 102
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www.ksde.org

November 23, 2021

Art Baker, Superintendent
USD 224 Clifton-Clyde
616 North High, Suite 2
Clyde, KS 66938-9637

PRELIMINARY LEGAL MAX

Dear Mr. Baker,

For the 2021-2022 school year, the legal general fund is **\$2,871,601** and the legal local option budget (LOB) is **\$907,875**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 224 Clifton-Clyde

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
311.5	314.0	289.8	314.0	1.0		315.0	150.9	0.0	12.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
31.5	0.0	0.0	38.6	0.0	0.0	61.8	0.0	610.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,871,601	2,932,309	2,871,601	0	2,871,601	2,928,628	31.00%	907,875	926,694	907,875

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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November 23, 2021

Cherie Nicholson, Superintendent
USD 225 Fowler
Box 170
Fowler, KS 67844-0170

PRELIMINARY LEGAL MAX

Dear Mrs. Nicholson,

For the 2021-2022 school year, the legal general fund is **\$1,348,269** and the legal local option budget (LOB) is **\$462,425**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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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 "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 225 Fowler

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
132.5	120.0	117.0	120.0	1.5		121.5	116.3	2.0	0.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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	1.3	0.0	5.8	0.0	0.0	21.2	0.0	286.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,348,269	1,452,272	1,348,269	0	1,348,269	1,401,289	33.00%	462,425	496,746	462,425

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Kenneth Harshberger, Superintendent
USD 226 Meade
Box 400
Meade, KS 67864-0400

PRELIMINARY LEGAL MAX

Dear Mr. Harshberger,

For the 2021-2022 school year, the legal general fund is **\$3,281,964** and the legal local option budget (LOB) is **\$1,110,127**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 226 Meade

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
379.0	370.9	332.0	370.9	2.5		373.4	171.5	4.3	7.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
55.7	0.0	0.0	19.0	0.0	0.0	66.2	0.0	697.4	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,281,964	3,340,789	3,281,964	0	3,281,964	3,364,021	33.00%	1,110,127	1,129,539	1,110,127

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Doug Chaney, Superintendent
USD 227 Hodgeman County Schools
PO Box 398
Jetmore, KS 67854-0398

PRELIMINARY LEGAL MAX

Dear Mr. Chaney,

For the 2021-2022 school year, the legal general fund is **\$2,667,646** and the legal local option budget (LOB) is **\$861,948**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 227 Hodgeman County Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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	282.0	293.5	293.5	0.0		293.5	147.2	0.9	3.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
31.9	0.0	0.0	45.6	0.0	0.0	53.3	0.0	576.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,710,656	2,766,187	2,710,656	-43,010	2,667,646	2,780,478	31.00%	861,948	879,163	861,948

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Tonya Merrigan, Superintendent
USD 229 Blue Valley
P.O. Box 23901
Overland Park, KS 66283-0901

PRELIMINARY LEGAL MAX

Dear Dr. Merrigan,

For the 2021-2022 school year, the legal general fund is **\$151,839,459** and the legal local option budget (LOB) is **\$50,041,566**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 229 Blue Valley

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
22,329.2	22,347.4	21,753.2	22,347.4	0.0		22,347.4	783.1	93.2	474.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
441.4	0.0	0.0	735.1	436.7	1,539.9	5,371.6	0.0	32,222.9	542,490
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
152,183,457	152,375,173	152,183,457	-343,998	151,839,459	151,641,108	33.00%	50,041,566	50,074,178	50,041,566

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Wayne Burke, Superintendent
USD 230 Spring Hill
17640 W 199th St
Spring Hill, KS 66083

PRELIMINARY LEGAL MAX

Dear Dr. Burke,

For the 2021-2022 school year, the legal general fund is **\$34,657,890** and the legal local option budget (LOB) is **\$8,648,894**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 230 Spring Hill

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
3,073.4	3,236.0	3,307.5	3,307.5	14.0		3,321.5	116.4	5.6	48.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
152.0	0.0	0.0	184.3	796.9	0.0	944.1	0.0	5,569.2	8,449,235
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
34,657,890	39,245,119	34,657,890	0	34,657,890	26,208,771	33.00%	8,648,894	8,753,410	8,648,894

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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(785) 296-3201
www.ksde.org

November 23, 2021

Pam Stranathan, Superintendent
USD 231 Gardner Edgerton
PO Box 97
Gardner, KS 66030

PRELIMINARY LEGAL MAX

Dear Mrs. Stranathan,

For the 2021-2022 school year, the legal general fund is **\$42,747,422** and the legal local option budget (LOB) is **\$14,105,127**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 231 Gardner Edgerton

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
5,882.1	5,955.7	5,681.6	5,955.7	10.0		5,965.7	209.0	34.0	135.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
533.9	0.0	0.0	168.0	196.4	124.5	1,715.9	1.0	9,083.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
42,747,422	43,010,016	42,747,422	0	42,747,422	42,742,810	33.00%	14,105,127	14,191,784	14,105,127

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

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

November 23, 2021

Frank Harwood, Superintendent
USD 232 De Soto
35200 W. 91st Street
De Soto, KS 66018

PRELIMINARY LEGAL MAX

Dear Mr. Harwood,

For the 2021-2022 school year, the legal general fund is **\$48,570,626** and the legal local option budget (LOB) is **\$16,008,526**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 232 De Soto

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
7,262.7	7,307.1	6,914.4	7,307.1	17.0		7,324.1	256.6	73.6	195.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
239.6	0.0	0.0	242.5	0.0	474.6	1,501.7	0.0	10,308.3	62,550
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
48,573,410	48,570,626	48,570,626	0	48,570,626	48,510,685	33.00%	16,008,526	16,028,249	16,008,526

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Brent Yeager, Superintendent
USD 233 Olathe
PO Box 2000
Olathe, KS 66063-2000

PRELIMINARY LEGAL MAX

Dear Dr. Yeager,

For the 2021-2022 school year, the legal general fund is **\$231,820,318** and the legal local option budget (LOB) is **\$75,979,135**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 233 Olathe

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
29,177.1	29,285.6	28,385.8	29,285.6	65.8		29,351.4	1,028.5	454.0	591.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
2,544.4	115.6	0.0	721.0	4,043.4	2,345.7	7,729.2	0.0	48,924.7	1,580,680
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
231,820,318	234,491,619	231,820,318	0	231,820,318	230,239,802	33.00%	75,979,135	76,890,423	75,979,135

Column Notes

- Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- 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).
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- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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November 23, 2021

Ted Hessong, Superintendent
USD 234 Fort Scott
424 S. Main
Fort Scott, KS 66701-2097

PRELIMINARY LEGAL MAX

Dear Mr. Hessong,

For the 2021-2022 school year, the legal general fund is **\$13,835,516** and the legal local option budget (LOB) is **\$4,280,794**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 234 Fort Scott

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,863.0	1,823.1	1,726.1	1,823.1	17.0		1,840.1	64.5	1.7	48.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
419.1	79.5	0.0	108.0	0.0	0.0	409.6	0.0	2,970.7	150,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
14,130,114	13,835,516	13,835,516	0	13,835,516	13,980,311	31.00%	4,333,896	4,280,794	4,280,794

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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November 23, 2021

Bret Howard, Superintendent
USD 235 Uniontown
601 Fifth Street
Uniontown, KS 66779

PRELIMINARY LEGAL MAX

Dear Mr. Howard,

For the 2021-2022 school year, the legal general fund is **\$4,385,401** and the legal local option budget (LOB) is **\$1,357,234**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 235 Uniontown

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
428.5	429.5	443.5	443.5	5.0		448.5	194.5	0.0	7.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
100.7	15.0	0.0	65.2	0.0	0.0	115.8	0.0	947.6	25,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,484,406	4,385,401	4,385,401	0	4,385,401	4,459,588	31.00%	1,382,472	1,357,234	1,357,234

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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(785) 296-3201
www.ksde.org

November 23, 2021

Dustin McEwen, Superintendent
USD 237 Smith Center
216 S. Jefferson
Smith Center, KS 66967

PRELIMINARY LEGAL MAX

Dear Mr. McEwen,

For the 2021-2022 school year, the legal general fund is **\$3,891,862** and the legal local option budget (LOB) is **\$1,284,276**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 237 Smith Center

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
423.3	399.0	394.9	399.0	2.5		401.5	180.6	0.6	12.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
62.9	0.0	0.0	40.2	0.0	0.0	129.0	0.0	827.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,891,862	3,938,451	3,891,862	0	3,891,862	3,891,745	33.00%	1,284,276	1,299,650	1,284,276

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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(785) 296-3201
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November 23, 2021

Chris Vignery, Superintendent
USD 239 North Ottawa County
PO Box 257
Minneapolis, KS 67467-0257

PRELIMINARY LEGAL MAX

Dear Mr. Vignery,

For the 2021-2022 school year, the legal general fund is **\$5,132,834** and the legal local option budget (LOB) is **\$1,693,767**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 239 North Ottawa County

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
594.8	618.6	595.4	618.6	0.0		618.6	232.6	0.0	14.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
1.0	0.0	0.0	48.5	0.0	0.0	175.7	0.0	1,090.7	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
5,132,834	5,474,960	5,132,834	0	5,132,834	5,132,627	33.00%	1,693,767	1,806,668	1,693,767

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Pam Irwin, Superintendent
USD 240 Twin Valley
Box 38
Bennington, KS 67422-0038

PRELIMINARY LEGAL MAX

Dear Mrs. Irwin,

For the 2021-2022 school year, the legal general fund is **\$4,996,831** and the legal local option budget (LOB) is **\$1,648,997**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 240 Twin Valley

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
562.0	524.5	536.0	536.0	9.5		545.5	218.6	0.2	18.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
86.2	5.1	0.0	42.8	0.0	0.0	145.1	0.0	1,061.8	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,996,831	5,068,362	4,996,831	0	4,996,831	4,996,961	33.00%	1,648,997	1,672,602	1,648,997

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Bruce Bolen, Superintendent
USD 241 Wallace County Schools
521 N. Main
Sharon Springs, KS 67758

PRELIMINARY LEGAL MAX

Dear Mr. Bolen,

For the 2021-2022 school year, the legal general fund is **\$2,070,001** and the legal local option budget (LOB) is **\$624,406**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 241 Wallace County Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
198.0	198.0	208.5	208.5	0.0		208.5	151.5	1.1	0.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
18.9	0.0	0.0	21.7	0.0	0.0	40.6	0.0	442.3	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,081,464	2,105,464	2,081,464	-11,463	2,070,001	2,081,353	30.00%	624,406	631,606	624,406

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Amy Rother, Superintendent
USD 242 Weskan
219 Coyote Boulevard
Weskan, KS 67762-4004

PRELIMINARY LEGAL MAX

Dear Mrs. Rother,

For the 2021-2022 school year, the legal general fund is **\$1,187,324** and the legal local option budget (LOB) is **\$391,765**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 242 Weskan

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
99.5	103.5	102.5	103.5	0.0		103.5	104.0	1.0	1.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
11.6	0.0	0.0	10.0	0.0	0.0	24.3	0.0	255.6	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
1,202,854	1,187,324	1,187,324	0	1,187,324	1,202,696	33.00%	396,890	391,765	391,765

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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

November 23, 2021

Corey Reese, Superintendent
USD 243 Lebo-Waverly
Box 457
Waverly, KS 66871-0457

PRELIMINARY LEGAL MAX

Dear Mr. Reese,

For the 2021-2022 school year, the legal general fund is **\$4,481,053** and the legal local option budget (LOB) is **\$1,389,135**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 243 Lebo-Waverly

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
423.0	444.2	451.0	451.0	4.0		455.0	196.3	0.0	16.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
63.9	0.0	0.0	26.7	0.0	0.0	193.5	0.0	952.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,481,053	4,547,408	4,481,053	0	4,481,053	4,481,082	31.00%	1,389,135	1,409,705	1,389,135

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Craig Marshall, Superintendent
USD 244 Burlington
301 Neosho Street
Burlington, KS 66839-1700

PRELIMINARY LEGAL MAX

Dear Mr. Marshall,

For the 2021-2022 school year, the legal general fund is **\$7,490,070** and the legal local option budget (LOB) is **\$2,321,893**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 244 Burlington

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
815.0	799.0	772.5	799.0	10.5		809.5	251.8	1.1	25.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
115.7	0.0	0.0	50.6	0.0	0.0	337.7	0.0	1,592.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
7,492,423	7,490,070	7,490,070	0	7,490,070	7,492,332	31.00%	2,322,623	2,321,893	2,321,893

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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www.ksde.org

November 23, 2021

Matt Thomsen, Superintendent
USD 245 LeRoy-Gridley
Box 278
LeRoy, KS 66857

PRELIMINARY LEGAL MAX

Dear Mr. Thomsen,

For the 2021-2022 school year, the legal general fund is **\$2,098,876** and the legal local option budget (LOB) is **\$675,985**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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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 "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 245 LeRoy-Gridley

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
202.0	182.0	164.0	182.0	1.0		183.0	145.4	0.0	6.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
33.9	4.8	0.0	25.9	0.0	0.0	46.5	0.0	446.0	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,098,876	2,189,702	2,098,876	0	2,098,876	2,180,598	31.00%	675,985	704,141	675,985

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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(785) 296-3201
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November 23, 2021

Greg Gorman, Superintendent
USD 246 Northeast
Box 669
Arma, KS 66712-0669

PRELIMINARY LEGAL MAX

Dear Mr. Gorman,

For the 2021-2022 school year, the legal general fund is **\$4,557,481** and the legal local option budget (LOB) is **\$1,410,426**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 246 Northeast

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
438.5	449.0	424.0	449.0	6.5		455.5	196.5	0.4	5.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
123.9	26.9	0.0	31.6	0.0	0.0	126.5	0.0	966.8	7,720
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,557,481	4,619,997	4,557,481	0	4,557,481	4,549,761	31.00%	1,410,426	1,416,699	1,410,426

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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Topeka, Kansas 66612-1212
(785) 296-3201
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November 23, 2021

Brad Miner, Superintendent
USD 247 Cherokee
506 S Smelter
Cherokee, KS 66724-5015

PRELIMINARY LEGAL MAX

Dear Dr. Miner,

For the 2021-2022 school year, the legal general fund is **\$4,726,001** and the legal local option budget (LOB) is **\$1,596,514**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 247 Cherokee

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
469.1	467.1	442.7	467.1	6.0		473.1	201.2	0.0	24.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
110.8	24.0	0.0	54.8	0.0	0.0	113.3	0.0	1,001.8	11,530
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,726,001	4,734,177	4,726,001	0	4,726,001	4,837,921	33.00%	1,596,514	1,598,067	1,596,514

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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November 23, 2021

Blaise Bauer, Superintendent
USD 248 Girard
415 North Summit
Girard, KS 66743-1128

PRELIMINARY LEGAL MAX

Dear Mr. Bauer,

For the 2021-2022 school year, the legal general fund is **\$8,233,264** and the legal local option budget (LOB) is **\$2,549,215**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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Sincerely,

A handwritten signature in black ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 248 Girard

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,005.0	991.5	963.0	991.5	15.5		1,007.0	245.7	2.2	31.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
166.5	3.4	0.0	66.1	0.0	0.0	243.8	0.0	1,765.7	45,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
8,354,384	8,233,264	8,233,264	0	8,233,264	8,309,393	31.00%	2,575,912	2,549,215	2,549,215

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Rick Simoncic, Superintendent
USD 249 Frontenac Public Schools
208 S Cayuga
Frontenac, KS 66763

PRELIMINARY LEGAL MAX

Dear Mr. Simoncic,

For the 2021-2022 school year, the legal general fund is **\$7,496,010** and the legal local option budget (LOB) is **\$2,458,829**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 249 Frontenac Public Schools

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
912.0	943.5	930.5	943.5	0.5		944.0	250.5	4.4	24.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
115.2	0.0	0.0	16.7	0.0	0.0	228.2	0.0	1,583.3	45,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
7,496,010	7,549,068	7,496,010	0	7,496,010	7,450,998	33.00%	2,458,829	2,487,094	2,458,829

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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(785) 296-3201
www.ksde.org

November 23, 2021

Richard Proffitt, Superintendent
USD 250 Pittsburg
PO Box 75
Pittsburg, KS 66762-0075

PRELIMINARY LEGAL MAX

Dear Mr. Proffitt,

For the 2021-2022 school year, the legal general fund is **\$24,878,752** and the legal local option budget (LOB) is **\$7,378,141**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 250 Pittsburg

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
2,911.3	3,042.3	3,076.0	3,076.0	47.5		3,123.5	109.4	83.7	41.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
876.5	190.2	0.0	92.7	0.0	0.0	810.7	0.0	5,328.3	228,095
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
25,303,075	24,878,752	24,878,752	0	24,878,752	25,074,756	30.00%	7,522,427	7,378,141	7,378,141

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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(785) 296-3201
www.ksde.org

November 23, 2021

Robert Blair, Superintendent
USD 251 North Lyon County
PO Box 527
Americus, KS 66835-0527

PRELIMINARY LEGAL MAX

Dear Mr. Blair,

For the 2021-2022 school year, the legal general fund is **\$3,487,911** and the legal local option budget (LOB) is **\$1,143,660**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 251 North Lyon County

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
346.5	345.5	345.0	345.5	0.0		345.5	161.9	0.0	11.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
51.8	0.1	0.0	50.5	0.0	0.0	118.5	0.0	740.1	5,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
3,487,911	3,490,498	3,487,911	0	3,487,911	3,483,050	33.00%	1,149,407	1,143,660	1,143,660

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

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(785) 296-3201
www.ksde.org

November 23, 2021

Michael Argabright, Superintendent
USD 252 Southern Lyon County
Box 278
Hartford, KS 66854

PRELIMINARY LEGAL MAX

Dear Dr. Argabright,

For the 2021-2022 school year, the legal general fund is **\$4,670,705** and the legal local option budget (LOB) is **\$1,541,383**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 252 Southern Lyon County

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
461.1	453.5	468.0	468.0	5.0		473.0	201.2	0.0	15.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
85.2	12.8	0.0	46.4	0.0	0.0	158.9	0.0	992.5	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,670,705	4,749,766	4,670,705	0	4,670,705	4,670,859	33.00%	1,541,383	1,567,473	1,541,383

Column Notes

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Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

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November 23, 2021

Allison Anderson-Harder, Superintendent
USD 253 Emporia
P.O. Box 1008
Emporia, KS 66801-1008

PRELIMINARY LEGAL MAX

Dear Dr. Anderson-Harder,

For the 2021-2022 school year, the legal general fund is **\$33,455,425** and the legal local option budget (LOB) is **\$10,563,865**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 253 Emporia

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
4,414.7	4,393.4	4,134.5	4,393.4	53.0		4,446.4	155.8	186.3	82.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
810.2	78.9	0.0	237.3	0.0	0.0	1,112.2	0.0	7,109.1	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
33,455,425	34,077,087	33,455,425	0	33,455,425	33,455,320	33.00%	11,040,256	10,563,865	10,563,865

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Mark Buck, Superintendent
USD 254 Barber County North
Box 288
Medicine Lodge, KS 67104-0288

PRELIMINARY LEGAL MAX

Dear Mr. Buck,

For the 2021-2022 school year, the legal general fund is **\$4,457,994** and the legal local option budget (LOB) is **\$1,381,951**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Please compare Column 41 (computed general fund) with Column 42 (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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 254 Barber County North

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
476.5	473.7	424.2	473.7	8.5		482.2	203.6	0.7	10.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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	0.9	0.0	35.7	0.0	0.0	145.2	0.0	947.3	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
4,457,994	4,524,348	4,457,994	0	4,457,994	4,457,907	31.00%	1,381,951	1,402,521	1,381,951

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Mylo Miller, Superintendent
USD 255 South Barber
512 Main
Kiowa, KS 67070

PRELIMINARY LEGAL MAX

Dear Dr. Miller,

For the 2021-2022 school year, the legal general fund is **\$2,371,789** and the legal local option budget (LOB) is **\$735,620**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 255 South Barber

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
241.5	215.1	206.1	215.1	2.0		217.1	152.8	0.0	10.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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	0.0	20.4	0.0	0.0	72.8	0.0	504.2	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,372,765	2,434,414	2,372,765	-976	2,371,789	2,372,968	31.00%	735,620	754,731	735,620

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

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

November 23, 2021

Kim Ensminger, Superintendent
USD 256 Marmaton Valley
128 W. Oak Street
Moran, KS 66755-9710

PRELIMINARY LEGAL MAX

Dear Mrs. Ensminger,

For the 2021-2022 school year, the legal general fund is **\$2,660,066** and the legal local option budget (LOB) is **\$839,820**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 256 Marmaton Valley

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
249.0	250.0	233.5	250.0	3.0		253.0	154.0	0.0	7.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
41.1	1.4	0.0	24.7	0.0	0.0	79.4	0.0	561.0	20,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
2,660,066	2,881,650	2,660,066	0	2,660,066	2,709,098	31.00%	839,820	899,488	839,820

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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

November 23, 2021

Stacey Fager, Superintendent
USD 257 Iola
305 North Washington Street
Iola, KS 66749-2997

PRELIMINARY LEGAL MAX

Dear Mr. Fager,

For the 2021-2022 school year, the legal general fund is **\$9,690,726** and the legal local option budget (LOB) is **\$3,253,202**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 257 lola

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,150.6	1,107.3	1,084.4	1,107.3	15.0		1,122.3	229.9	0.6	38.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
239.1	36.8	0.0	56.1	0.0	0.0	331.1	0.0	2,054.4	22,720
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
9,690,726	9,903,645	9,690,726	0	9,690,726	9,858,187	33.00%	3,253,202	3,296,840	3,253,202

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Amber Wheeler, Superintendent
USD 258 Humboldt
801 New York
Humboldt, KS 66748-1801

PRELIMINARY LEGAL MAX

Dear Mrs. Wheeler,

For the 2021-2022 school year, the legal general fund is **\$6,845,461** and the legal local option budget (LOB) is **\$1,812,025**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 258 Humboldt

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
584.5	581.0	545.5	581.0	5.5		586.5	226.9	0.2	26.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
111.3	2.8	0.0	27.9	0.0	0.0	201.1	0.0	1,183.2	1,359,760
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
6,927,899	6,845,461	6,845,461	0	6,845,461	5,568,163	33.00%	1,837,494	1,812,025	1,812,025

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Alicia Thompson, Superintendent
USD 259 Wichita
903 S Edgemoor
Wichita, KS 67218

PRELIMINARY LEGAL MAX

Dear Dr. Thompson,

For the 2021-2022 school year, the legal general fund is **\$390,874,965** and the legal local option budget (LOB) is **\$127,986,030**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 259 Wichita

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
46,954.2	46,332.1	44,093.9	46,332.1	855.0		47,187.1	1,653.4	1,768.3	859.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
14,248.0	3,091.0	0.0	1,969.2	0.0	0.0	11,636.5	1.0	82,414.2	3,033,740
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
390,874,965	402,566,025	390,874,965	0	390,874,965	387,836,456	33.00%	127,986,030	131,552,139	127,986,030

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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Topeka, Kansas 66612-1212
(785) 296-3201
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November 23, 2021

Heather Bohaty, Superintendent
USD 260 Derby
1550 E. Walnut Grove Rd
Derby, KS 67037-1489

PRELIMINARY LEGAL MAX

Dear Mrs. Bohaty,

For the 2021-2022 school year, the legal general fund is **\$48,451,621** and the legal local option budget (LOB) is **\$14,580,670**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 260 Derby

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
6,891.8	7,031.3	6,827.8	7,031.3	20.0		7,051.3	247.1	84.7	118.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
1,154.3	45.6	0.0	198.3	0.0	0.0	1,382.1	0.0	10,281.9	65,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
48,451,621	49,003,633	48,451,621	0	48,451,621	48,386,413	31.00%	14,999,788	14,580,670	14,580,670

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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).

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Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Jeff Hersh, Superintendent
USD 261 Haysville
1745 W Grand Ave
Haysville, KS 67060-1234

PRELIMINARY LEGAL MAX

Dear Mr. Hersh,

For the 2021-2022 school year, the legal general fund is **\$41,772,427** and the legal local option budget (LOB) is **\$13,759,887**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 261 Haysville

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
5,576.7	5,649.2	5,485.1	5,649.2	79.5		5,728.7	200.7	41.6	118.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
1,077.9	73.3	0.0	300.2	0.0	0.0	1,319.6	0.0	8,860.3	185,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
41,881,572	42,875,425	41,881,572	-109,145	41,772,427	41,696,627	33.00%	13,759,887	14,147,355	13,759,887

Column Notes

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

November 23, 2021

Cory Gibson, Superintendent
USD 262 Valley Center Pub Sch
143 S. Meridian
Valley Center, KS 67147

PRELIMINARY LEGAL MAX

Dear Dr. Gibson,

For the 2021-2022 school year, the legal general fund is **\$21,584,476** and the legal local option budget (LOB) is **\$7,000,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 262 Valley Center Pub Sch

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
2,899.8	2,986.7	2,928.5	2,986.7	26.0		3,012.7	105.6	19.0	64.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
344.6	0.0	0.0	205.8	0.0	0.0	780.3	0.0	4,532.9	319,630
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
21,651,457	21,927,652	21,651,457	-66,981	21,584,476	21,331,885	33.00%	7,039,522	7,000,000	7,000,000

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Jay Ensley, Superintendent
USD 263 Mulvane
Box 130
Mulvane, KS 67110

PRELIMINARY LEGAL MAX

Dear Dr. Ensley,

For the 2021-2022 school year, the legal general fund is **\$12,383,368** and the legal local option budget (LOB) is **\$4,086,558**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 263 Mulvane

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,785.5	1,774.5	1,719.0	1,774.5	14.0		1,788.5	62.7	1.1	44.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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	0.0	0.0	53.4	0.0	0.0	486.5	0.0	2,631.4	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
12,383,368	12,942,441	12,383,368	0	12,383,368	12,383,509	33.00%	4,086,558	4,271,052	4,086,558

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

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(785) 296-3201
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November 23, 2021

Chris Cooper, Superintendent
USD 264 Clearwater
Box 248
Clearwater, KS 67026

PRELIMINARY LEGAL MAX

Dear Mr. Cooper,

For the 2021-2022 school year, the legal general fund is **\$8,889,949** and the legal local option budget (LOB) is **\$2,771,677**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 264 Clearwater

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,108.5	1,156.4	1,084.0	1,156.4	5.5		1,161.9	222.3	0.4	18.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
108.4	0.0	0.0	87.7	0.0	0.0	300.6	0.0	1,899.9	0
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
8,940,929	8,984,165	8,940,929	-50,980	8,889,949	8,940,893	31.00%	2,771,677	2,780,430	2,771,677

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

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Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

November 23, 2021

Justin B Henry, Superintendent
USD 265 Goddard
P.O. Box 249
Goddard, KS 67052-0249

PRELIMINARY LEGAL MAX

Dear Dr. Henry,

For the 2021-2022 school year, the legal general fund is **\$41,589,712** and the legal local option budget (LOB) is **\$13,573,533**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 265 Goddard

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
5,745.8	5,798.8	5,825.1	5,825.1	40.0		5,865.1	205.5	23.8	175.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
422.5	0.0	0.0	414.3	0.0	0.0	1,633.8	0.0	8,740.3	457,860
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
41,589,712	42,018,629	41,589,712	0	41,589,712	41,131,919	33.00%	13,573,533	13,715,165	13,573,533

Column Notes

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

November 23, 2021

Chad Higgins, Superintendent
USD 266 Maize
905 W Academy Ave
Maize, KS 67101-9405

PRELIMINARY LEGAL MAX

Dear Dr. Higgins,

For the 2021-2022 school year, the legal general fund is **\$51,363,691** and the legal local option budget (LOB) is **\$16,113,619**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 266 Maize

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
7,118.1	7,214.2	7,067.2	7,214.2	37.0		7,251.2	254.1	33.5	187.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
447.2	0.0	0.0	393.8	0.0	71.6	1,736.8	1.0	10,376.9	2,530,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
51,363,691	52,747,015	51,363,691	0	51,363,691	48,829,149	33.00%	16,113,619	16,499,069	16,113,619

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.

Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.

Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 48 - Adjusted Legal General Fund: Column 43 less Column 47

Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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

November 23, 2021

Mindy Bruce, Superintendent
USD 267 Renwick
600 West Rush
Andale, KS 67001

PRELIMINARY LEGAL MAX

Dear Ms. Bruce,

For the 2021-2022 school year, the legal general fund is **\$12,287,490** and the legal local option budget (LOB) is **\$4,058,611**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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 \$4,706, 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 reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max Preliminary" 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 41 (computed general fund) with Column 42 (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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After

Kansas leads the world in the success of each student.

review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 23, 2021

PRELIMINARY LEGAL MAX

USD 267 Renwick

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

<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 Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (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
1,786.0	1,801.6	1,757.0	1,801.6	22.5		1,824.1	63.9	0.2	72.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>		<u>Col 39</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities 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
135.5	0.0	0.0	124.7	0.0	0.0	432.4	0.0	2,653.4	60,000
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</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>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
12,546,900	12,357,168	12,357,168	-69,678	12,287,490	12,487,062	33.00%	4,120,730	4,058,611	4,058,611

Column Notes

Col 7 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 9 - Column 4 plus current Preschool-Aged At Risk (4yr old).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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