



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

December 11, 2023

Rustin Clark, Superintendent  
USD 359 Argonia Public Schools  
202 E. Allen  
Argonia, KS 67004

PRELIMINARY LEGAL MAX

Dear Dr. Clark,

For the 2023-2024 school year, the legal General Fund is **\$2,099,309** and the legal Local Option Budget (LOB) is **\$670,969**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 359 Argonia Public Schools

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
160.9	161.5	140.0	161.5	2.5	164.0	138.5	0.0	4.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
25.2	2.7	9.3	0.0	0.0	68.8	0.0	412.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,099,309	2,110,502	2,099,309	0	2,099,309	2,123,320	31.60%	670,969	674,555	670,969

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Traci Becker, Superintendent  
USD 360 Caldwell  
22 N. Webb St.  
Caldwell, KS 67022-1458

PRELIMINARY LEGAL MAX

Dear Mrs. Becker,

For the 2023-2024 school year, the legal General Fund is **\$2,893,685** and the legal Local Option Budget (LOB) is **\$970,700**.

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 360 Caldwell

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
225.3	225.9	224.7	225.9	3.5	229.4	154.0	0.0	2.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
67.8	14.7	12.8	0.0	0.0	90.4	0.0	571.5	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,913,392	2,987,696	2,913,392	-19,707	2,893,685	2,941,514	33.00%	970,700	984,317	970,700

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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December 11, 2023

Josh Swartz, Superintendent  
USD 361 Chaparral Schools  
Box 486  
Anthony, KS 67003-0486

PRELIMINARY LEGAL MAX

Dear Mr. Swartz,

For the 2023-2024 school year, the legal General Fund is **\$8,574,287**  
and the legal Local Option Budget (LOB) is **\$2,846,751**.

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

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

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*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 361 Chaparral Schools

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
732.2	737.9	768.1	768.1	15.5	783.6	250.7	13.3	11.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
214.4	46.5	103.9	0.0	0.0	270.8	0.0	1,694.3	25,087	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,645,685	8,574,287	8,574,287	0	8,574,287	8,720,393	33.00%	2,877,730	2,846,751	2,846,751

Column Notes

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

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

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December 11, 2023

Chris Johnson, Superintendent  
USD 362 Prairie View  
13799 KS Hwy 152  
LaCygne, KS 66040

PRELIMINARY LEGAL MAX

Dear Dr. Johnson,

For the 2023-2024 school year, the legal General Fund is **\$9,306,210** and the legal Local Option Budget (LOB) is **\$3,088,253**.

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

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Sincerely,

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 362 Prairie View****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
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810.3	843.9	804.6	843.9	19.5	863.4	252.8	0.2	23.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
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179.1	19.6	123.9	0.0	0.0	356.4	0.0	1,819.2	50,120	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
9,306,210	9,368,829	9,306,210	0	9,306,210	9,358,342	33.00%	3,088,253	3,102,551	3,088,253

**Column Notes**

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December 11, 2023

Scott Myers, Superintendent  
USD 363 Holcomb  
Box 8  
Holcomb, KS 67851-0008

PRELIMINARY LEGAL MAX

Dear Dr. Myers,

For the 2023-2024 school year, the legal General Fund is **\$8,445,344** and the legal Local Option Budget (LOB) is **\$2,806,390**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 363 Holcomb**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
900.5	930.0	911.0	930.0	21.0	951.0	250.1	24.0	24.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
220.7	39.1	16.5	0.0	0.0	130.1	0.0	1,656.2	22,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,449,146	8,445,344	8,445,344	0	8,445,344	8,533,613	33.00%	2,816,092	2,806,390	2,806,390

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Darren Schroeder, Superintendent  
USD 364 Marysville  
211 S 10th St  
Marysville, KS 66508-1911

Dear Mr. Schroeder,

For the 2023-2024 school year, the legal General Fund is **\$7,419,322**  
and the legal Local Option Budget (LOB) is **\$2,372,809**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 364 Marysville**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
741.8	731.7	751.0	751.0	17.5	768.5	249.8	0.4	30.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
163.1	22.5	57.0	0.0	0.0	178.3	0.0	1,469.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,478,342	7,419,322	7,419,322	0	7,419,322	7,568,721	31.60%	2,391,716	2,372,809	2,372,809

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

PRELIMINARY LEGAL MAX

Donald Blome, Superintendent  
USD 365 Garnett  
PO Box 328  
Garnett, KS 66032

Dear Mr. Blome,

For the 2023-2024 school year, the legal General Fund is **\$8,851,085** and the legal Local Option Budget (LOB) is **\$2,780,000**.

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

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

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

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

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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 "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 365 Garnett**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
922.0	917.5	914.0	917.5	13.5	931.0	251.2	0.2	19.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
192.1	24.2	74.2	0.0	0.0	247.6	0.0	1,739.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,851,085	8,866,358	8,851,085	0	8,851,085	8,955,736	33.00%	2,955,393	2,780,000	2,780,000

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Stephanie Splechter, Superintendent  
USD 366 Woodson  
P O Box 160  
Yates Center, KS 66783-0160

PRELIMINARY LEGAL MAX

Dear Mrs. Splechter,

For the 2023-2024 school year, the legal General Fund is **\$4,263,199** and the legal Local Option Budget (LOB) is **\$1,413,130**.

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 366 Woodson**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
391.0	375.7	376.0	376.0	14.0	390.0	176.9	0.0	0.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
99.2	18.4	49.8	0.0	0.0	112.0	0.0	847.1	16,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,326,845	4,263,199	4,263,199	0	4,263,199	4,361,646	33.00%	1,439,343	1,413,130	1,413,130

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Greg Clark, Superintendent  
USD 367 Osawatomie  
1200 Trojan Dr  
Osawatomie, KS 66064-1696

PRELIMINARY LEGAL MAX

Dear Mr. Clark,

For the 2023-2024 school year, the legal General Fund is **\$10,531,699** and the legal Local Option Budget (LOB) is **\$3,486,064**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 367 Osawatomie

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,016.8	1,006.0	987.0	1,006.0	20.0	1,026.0	243.7	2.2	30.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
263.8	57.2	35.9	0.0	0.0	394.6	0.0	2,053.4	84,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
10,531,699	10,664,973	10,531,699	0	10,531,699	10,563,831	33.00%	3,486,064	3,549,384	3,486,064

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Matt Meek, Superintendent  
USD 368 Paola  
1115 E 303rd St.  
Paola, KS 66071

PRELIMINARY LEGAL MAX

Dear Mr. Meek,

For the 2023-2024 school year, the legal General Fund is **\$14,528,854** and the legal Local Option Budget (LOB) is **\$4,807,252**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 368 Paola****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,676.8	1,760.0	1,773.0	1,773.0	0.0	1,773.0	62.1	2.6	46.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
290.9	1.5	132.6	0.0	0.0	521.8	0.0	2,831.3	123,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
14,528,854	14,831,942	14,528,854	0	14,528,854	14,567,430	33.00%	4,807,252	4,851,508	4,807,252

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
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December 11, 2023

Kara Schwindt, Superintendent  
USD 369 Burrton  
PO Box 369  
Burrton, KS 67020-0369

PRELIMINARY LEGAL MAX

Dear Ms. Schwindt,

For the 2023-2024 school year, the legal General Fund is **\$2,180,208** and the legal Local Option Budget (LOB) is **\$697,215**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 369 Burrton

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
192.0	175.0	153.5	175.0	4.0	179.0	144.1	0.0	8.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
29.0	3.6	7.6	0.0	0.0	56.9	0.0	428.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,180,208	2,247,370	2,180,208	0	2,180,208	2,206,378	31.60%	697,215	718,730	697,215

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
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December 11, 2023

Jay Zehr, Superintendent  
USD 371 Montezuma  
Box 355  
Montezuma, KS 67867-0355

PRELIMINARY LEGAL MAX

Dear Mr. Zehr,

For the 2023-2024 school year, the legal General Fund is **\$2,157,821** and the legal Local Option Budget (LOB) is **\$690,590**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

**USD 371 Montezuma**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
186.0	183.6	189.5	189.5	2.5	192.0	147.9	5.1	6.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
24.2	0.0	18.0	0.0	0.0	30.9	0.0	424.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,157,821	2,198,016	2,157,821	0	2,157,821	2,185,410	31.60%	690,590	703,466	690,590

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Brad Womack, Superintendent  
USD 372 Silver Lake  
Box 39  
Silver Lake, KS 66539-0039

PRELIMINARY LEGAL MAX

Dear Mr. Womack,

For the 2023-2024 school year, the legal General Fund is **\$6,055,229** and the legal Local Option Budget (LOB) is **\$2,018,934**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 372 Silver Lake**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
668.5	684.5	651.0	684.5	9.0	693.5	243.1	0.0	8.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
60.5	0.0	54.2	0.0	0.0	130.6	0.0	1,190.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,055,229	6,055,980	6,055,229	0	6,055,229	6,129,330	33.00%	2,022,679	2,018,934	2,018,934

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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

December 11, 2023

PRELIMINARY LEGAL MAX

Fred Van Ranken, Superintendent  
USD 373 Newton  
308 E 1st  
Newton, KS 67114-3846

Dear Mr. Van Ranken,

For the 2023-2024 school year, the legal General Fund is **\$25,461,249** and the legal Local Option Budget (LOB) is **\$8,136,116**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 373 Newton

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
3,086.3	3,027.6	2,978.4	3,027.6	65.5	3,093.1	108.4	22.4	62.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
756.0	161.1	120.0	0.0	0.0	715.5	0.0	5,038.9	112,853	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
25,750,776	25,542,323	25,542,323	-81,074	25,461,249	25,940,629	31.60%	8,197,239	8,136,116	8,136,116

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

Rex Richardson, Superintendent  
USD 374 Sublette  
Box 670  
Sublette, KS 67877-0670

PRELIMINARY LEGAL MAX

Dear Mr. Richardson,

For the 2023-2024 school year, the legal General Fund is **\$4,121,280** and the legal Local Option Budget (LOB) is **\$1,393,717**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 374 Sublette

## 2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
368.6	351.0	370.9	370.9	10.5	381.4	174.1	39.2	8.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
111.3	24.2	20.0	0.0	0.0	51.5	0.0	810.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,121,280	4,149,264	4,121,280	0	4,121,280	4,223,385	33.00%	1,393,717	1,403,079	1,393,717

## Column Notes

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

Don Potter, Superintendent  
USD 375 Circle  
PO Box 9  
Towanda, KS 67144

PRELIMINARY LEGAL MAX

Dear Mr. Potter,

For the 2023-2024 school year, the legal General Fund is **\$14,452,394** and the legal Local Option Budget (LOB) is **\$4,802,908**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 375 Circle****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,875.5	1,928.9	1,989.1	1,989.1	21.5	2,010.6	70.5	7.4	58.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
304.0	12.4	61.4	0.0	0.0	366.4	0.0	2,891.3	73,080	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
14,784,014	14,452,394	14,452,394	0	14,452,394	14,887,473	33.00%	4,912,866	4,802,908	4,802,908

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Jim Goracke, Superintendent  
USD 376 Sterling  
Box 188  
Sterling, KS 67579

PRELIMINARY LEGAL MAX

Dear Mr. Goracke,

For the 2023-2024 school year, the legal General Fund is **\$4,518,144** and the legal Local Option Budget (LOB) is **\$1,498,000**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 376 Sterling

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
477.9	468.0	456.0	468.0	5.0	473.0	201.2	0.6	13.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
77.4	0.0	21.3	0.0	0.0	100.9	0.0	888.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,518,144	4,565,462	4,518,144	0	4,518,144	4,670,432	33.00%	1,541,243	1,498,000	1,498,000

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Andrew Gaddis, Superintendent  
USD 377 Atchison Co Comm Schools  
P O Box 289  
Effingham, KS 66023-0289

Dear Dr. Gaddis,

For the 2023-2024 school year, the legal General Fund is **\$5,336,301**  
and the legal Local Option Budget (LOB) is **\$1,803,922**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 377 Atchison Co Comm Schools**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
446.0	472.0	488.5	488.5	6.0	494.5	206.8	0.2	8.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
102.1	10.8	70.4	0.0	0.0	155.6	0.0	1,049.0	11,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,348,512	5,336,301	5,336,301	0	5,336,301	5,478,809	33.00%	1,808,007	1,803,922	1,803,922

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

Cliff Williams, Superintendent  
USD 378 Riley County  
P.O. Box 326  
Riley, KS 66531-0326

PRELIMINARY LEGAL MAX

Dear Mr. Williams,

For the 2023-2024 school year, the legal General Fund is **\$6,344,227** and the legal Local Option Budget (LOB) is **\$2,028,743**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 378 Riley County**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
648.0	669.5	671.3	671.3	4.0	675.3	240.9	0.0	16.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
69.2	0.0	81.0	0.0	0.0	164.8	0.0	1,247.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,348,298	6,344,227	6,344,227	0	6,344,227	6,424,198	31.60%	2,030,047	2,028,743	2,028,743

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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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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Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Brett Nelson, Superintendent  
USD 379 Clay County  
PO Box 97  
Clay Center, KS 67432-0097

Dear Mr. Nelson,

For the 2023-2024 school year, the legal General Fund is **\$10,932,586** and the legal Local Option Budget (LOB) is **\$3,310,343**.

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 379 Clay County**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,281.5	1,292.2	1,284.5	1,292.2	14.5	1,306.7	185.8	0.9	39.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
240.1	16.2	87.6	0.0	0.0	271.8	0.0	2,148.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
10,932,586	10,960,061	10,932,586	0	10,932,586	11,064,050	31.60%	3,496,240	3,310,343	3,310,343

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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December 11, 2023

Joel Bickford, Superintendent  
USD 380 Vermillion  
209 School St.  
Vermillion, KS 66544-0107

PRELIMINARY LEGAL MAX

Dear Mr. Bickford,

For the 2023-2024 school year, the legal General Fund is **\$5,559,149** and the legal Local Option Budget (LOB) is **\$1,778,823**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

USD 380 Vermillion

2023-2024 Legal Maximum General Fund and LOB Budget

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
541.8	569.4	581.9	581.9	19.5	601.4	229.6	0.4	24.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
68.2	0.0	76.5	0.0	0.0	92.0	0.0	1,092.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,559,149	5,562,202	5,559,149	0	5,559,149	5,629,186	31.60%	1,778,823	1,779,801	1,778,823

#### Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
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December 11, 2023

Daina Butler, Superintendent  
USD 381 Spearville  
P.O. Box 338  
Spearville, KS 67876-0338

PRELIMINARY LEGAL MAX

Dear Mrs. Butler,

For the 2023-2024 school year, the legal General Fund is **\$3,076,205** and the legal Local Option Budget (LOB) is **\$992,175**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 381 Spearville**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
311.0	325.5	316.5	325.5	1.5	327.0	155.3	2.2	7.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
45.5	0.0	16.9	0.0	0.0	51.9	1.0	607.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,088,416	3,076,205	3,076,205	0	3,076,205	3,152,174	33.00%	1,040,217	992,175	992,175

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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

December 11, 2023

Tony Helfrich, Superintendent  
USD 382 Pratt  
401 S. Hamilton  
Pratt, KS 67124

PRELIMINARY LEGAL MAX

Dear Mr. Helfrich,

For the 2023-2024 school year, the legal General Fund is **\$10,326,653** and the legal Local Option Budget (LOB) is **\$3,273,629**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 382 Pratt

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,093.0	1,107.0	1,075.6	1,107.0	15.5	1,122.5	229.8	16.0	19.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
252.2	32.2	35.6	0.0	0.0	345.9	0.0	2,053.3	72,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
10,519,990	10,326,653	10,326,653	0	10,326,653	10,566,938	31.60%	3,339,152	3,273,629	3,273,629

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Eric Reid, Superintendent  
USD 383 Manhattan-Ogden  
2031 Poyntz  
Manhattan, KS 66502-3898

PRELIMINARY LEGAL MAX

Dear Mr. Reid,

For the 2023-2024 school year, the legal General Fund is **\$54,044,021** and the legal Local Option Budget (LOB) is **\$17,616,382**.

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 383 Manhattan-Ogden

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
6,267.3	6,391.8	6,565.2	6,565.2	100.0	6,665.2	233.5	79.5	71.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,269.0	128.1	377.0	0.0	0.0	1,788.5	1.0	10,613.6	985,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
54,987,597	54,044,021	54,044,021	0	54,044,021	54,614,708	33.00%	18,022,854	17,616,382	17,616,382

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Rex Boley, Superintendent  
USD 384 Blue Valley  
Box 98  
Randolph, KS 66554

PRELIMINARY LEGAL MAX

Dear Mr. Boley,

For the 2023-2024 school year, the legal General Fund is **\$2,649,220** and the legal Local Option Budget (LOB) is **\$901,071**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 384 Blue Valley**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
203.0	229.5	244.5	244.5	5.0	249.5	154.2	0.0	6.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
20.8	0.0	47.9	0.0	0.0	64.9	0.0	543.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,765,328	2,734,291	2,734,291	-85,071	2,649,220	2,798,603	33.00%	923,539	901,071	901,071

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

PRELIMINARY LEGAL MAX

Brett White, Superintendent  
USD 385 Andover  
1432 N Andover Rd  
Andover, KS 67002

Dear Mr. White,

For the 2023-2024 school year, the legal General Fund is **\$43,578,690** and the legal Local Option Budget (LOB) is **\$13,264,976**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 385 Andover**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
4,890.2	5,580.0	5,564.6	5,580.0	38.5	5,618.5	196.9	22.6	102.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
500.9	0.0	233.7	0.0	0.0	1,133.2	0.0	7,808.5	3,849,042	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
43,578,690	44,164,734	43,578,690	0	43,578,690	40,196,896	33.00%	13,264,976	13,383,104	13,264,976

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
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December 11, 2023

Tammy Baird, Superintendent  
USD 386 Madison-Virgil  
P.O. Box 398  
Madison, KS 66860-0398

PRELIMINARY LEGAL MAX

Dear Ms. Baird,

For the 2023-2024 school year, the legal General Fund is **\$2,740,400** and the legal Local Option Budget (LOB) is **\$912,697**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 386 Madison-Virgil

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
211.5	223.5	220.0	223.5	0.0	223.5	153.5	0.2	7.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
39.2	1.9	17.6	0.0	0.0	94.3	0.0	537.5	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,740,400	2,898,637	2,740,400	0	2,740,400	2,765,747	33.00%	912,697	965,633	912,697

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

John West, Interim Superintendent  
USD 387 Altoona-Midway  
20584 US 75 Hwy  
Buffalo, KS 66717

PRELIMINARY LEGAL MAX

Dear Mr. West,

For the 2023-2024 school year, the legal General Fund is **\$2,116,034** and the legal Local Option Budget (LOB) is **\$729,031**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 387 Altoona-Midway

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
162.5	150.0	136.0	150.0	4.5	154.5	134.4	0.0	4.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
46.0	10.0	27.6	0.0	0.0	39.2	0.0	415.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,116,099	2,120,678	2,116,099	-65	2,116,034	2,209,185	33.00%	729,031	730,563	729,031

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Janice Wilson, Superintendent  
USD 388 Ellis  
PO Box 256  
Ellis, KS 67637-0256

PRELIMINARY LEGAL MAX

Dear Mrs. Wilson,

For the 2023-2024 school year, the legal General Fund is **\$3,281,251** and the legal Local Option Budget (LOB) is **\$1,049,415**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 388 Ellis

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
375.7	333.3	330.2	333.3	3.0	336.3	158.7	0.0	15.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
46.0	0.0	10.1	0.0	0.0	78.8	0.0	644.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,281,251	3,285,322	3,281,251	0	3,281,251	3,320,932	31.60%	1,049,415	1,050,718	1,049,415

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Scott Hoyt, Superintendent  
USD 389 Eureka  
216 N Main Street  
Eureka, KS 67045

PRELIMINARY LEGAL MAX

Dear Mr. Hoyt,

For the 2023-2024 school year, the legal General Fund is **\$5,951,935** and the legal Local Option Budget (LOB) is **\$1,897,208**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 389 Eureka**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
576.5	566.0	522.5	566.0	9.0	575.0	224.7	0.0	12.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
162.6	35.3	41.4	0.0	0.0	135.9	0.0	1,187.2	1,960	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,042,434	5,951,935	5,951,935	0	5,951,935	6,114,205	31.60%	1,932,089	1,897,208	1,897,208

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

PRELIMINARY LEGAL MAX

Mike Ronen, Superintendent  
USD 390 Hamilton  
2596 W Road North  
Hamilton, KS 66853

Dear Mr. Ronen,

For the 2023-2024 school year, the legal General Fund is **\$1,360,531** and the legal Local Option Budget (LOB) is **\$410,000**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

USD 390 Hamilton

2023-2024 Legal Maximum General Fund and LOB Budget

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
55.0	63.0	99.0	99.0	0.5	99.5	100.9	0.0	0.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
24.2	5.3	3.9	0.0	0.0	33.6	0.0	267.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,360,531	1,482,134	1,360,531	0	1,360,531	1,376,960	31.60%	435,119	410,000	410,000

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Troy Langdon, Superintendent  
USD 392 Osborne County  
234 W Washington  
Osborne, KS 67473

PRELIMINARY LEGAL MAX

Dear Mr. Langdon,

For the 2023-2024 school year, the legal General Fund is **\$3,454,315**  
and the legal Local Option Budget (LOB) is **\$1,107,815**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 392 Osborne County

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
289.9	317.4	327.1	327.1	12.0	339.1	159.7	0.4	9.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
61.0	3.8	31.7	0.0	0.0	87.4	0.0	692.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,521,405	3,464,419	3,464,419	-10,104	3,454,315	3,563,514	31.60%	1,126,070	1,107,815	1,107,815

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Justin Coup, Superintendent  
USD 393 Solomon  
113 E 7th Street  
Solomon, KS 67480-0113

PRELIMINARY LEGAL MAX

Dear Mr. Coup,

For the 2023-2024 school year, the legal General Fund is **\$3,813,965**  
and the legal Local Option Budget (LOB) is **\$1,273,700**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 393 Solomon

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
353.5	350.0	351.0	351.0	5.0	356.0	165.6	0.0	9.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
87.6	18.0	20.5	0.0	0.0	92.9	0.0	749.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,813,965	3,989,501	3,813,965	0	3,813,965	3,859,697	33.00%	1,273,700	1,332,424	1,273,700

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Chuck Lambert, Superintendent  
USD 394 Rose Hill Public Schools  
104 N Rose Hill Rd  
Rose Hill, KS 67133-9785

Dear Mr. Lambert,

For the 2023-2024 school year, the legal General Fund is **\$12,134,706** and the legal Local Option Budget (LOB) is **\$3,975,990**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 394 Rose Hill Public Schools

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,463.9	1,539.3	1,559.3	1,559.3	33.0	1,592.3	71.9	5.0	41.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
218.3	0.0	86.0	0.0	0.0	325.4	0.0	2,340.3	227,260	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
12,134,706	12,481,629	12,134,706	0	12,134,706	12,048,454	33.00%	3,975,990	4,037,778	3,975,990

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

Bill Keeley, Superintendent  
USD 395 LaCrosse  
Box 778  
La Crosse, KS 67548-0778

PRELIMINARY LEGAL MAX

Dear Mr. Keeley,

For the 2023-2024 school year, the legal General Fund is **\$3,127,085** and the legal Local Option Budget (LOB) is **\$1,000,062**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 395 LaCrosse**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
270.5	285.0	292.1	292.1	0.0	292.1	147.5	0.0	13.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
57.1	6.1	22.4	0.0	0.0	75.5	0.0	614.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,127,085	3,162,701	3,127,085	0	3,127,085	3,164,753	31.60%	1,000,062	1,011,471	1,000,062

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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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 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Robert Reynolds, Superintendent  
USD 396 Douglass Public Schools  
921 E. First  
Douglass, KS 67039

Dear Mr. Reynolds,

For the 2023-2024 school year, the legal General Fund is **\$6,019,077**  
and the legal Local Option Budget (LOB) is **\$1,994,703**.

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

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

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*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 396 Douglass Public Schools****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
609.0	608.4	617.8	617.8	6.5	624.3	233.5	0.2	16.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
110.4	7.3	37.9	0.0	0.0	149.6	0.0	1,179.4	18,290	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,019,077	6,019,093	6,019,077	0	6,019,077	6,072,924	33.00%	2,004,065	1,994,703	1,994,703

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Larry Geist, Superintendent  
USD 397 Centre  
2382 310th Street  
Lost Springs, KS 66859-9644

PRELIMINARY LEGAL MAX

Dear Mr. Geist,

For the 2023-2024 school year, the legal General Fund is **\$3,481,230** and the legal Local Option Budget (LOB) is **\$808,660**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 397 Centre****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
152.0	163.5	175.0	175.0	1.5	176.5	143.2	0.0	7.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
35.8	2.1	35.7	0.0	0.0	104.4	0.0	505.3	1,084,350	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,655,316	3,481,230	3,481,230	0	3,481,230	2,599,282	31.60%	821,373	808,660	808,660

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible)  $[(Col\ 1 + Col\ 2 + Col\ 3) / 3]$ .

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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

December 11, 2023

PRELIMINARY LEGAL MAX

Antoinette Root, Superintendent  
USD 398 Peabody-Burns  
506 Elm Street  
Peabody, KS 66866-1216

Dear Ms. Root,

For the 2023-2024 school year, the legal General Fund is **\$2,672,029**  
and the legal Local Option Budget (LOB) is **\$892,546**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 398 Peabody-Burns**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
199.3	199.5	195.0	199.5	5.5	205.0	150.9	0.0	5.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
52.8	11.4	15.6	0.0	0.0	79.0	0.0	520.1	25,760	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,672,029	2,735,512	2,672,029	0	2,672,029	2,704,685	33.00%	892,546	915,014	892,546

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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

December 11, 2023

Bill Bagshaw, Superintendent  
USD 399 Paradise  
Box 100  
Natoma, KS 67651-0010

PRELIMINARY LEGAL MAX

Dear Mr. Bagshaw,

For the 2023-2024 school year, the legal General Fund is **\$1,494,854** and the legal Local Option Budget (LOB) is **\$507,154**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 399 Paradise

## 2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
96.0	119.0	108.5	119.0	1.0	120.0	115.4	0.0	2.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
18.9	1.9	5.8	0.0	0.0	28.5	1.0	293.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,494,854	1,575,754	1,494,854	0	1,494,854	1,536,829	33.00%	507,154	534,218	507,154

## Column Notes

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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(785) 296-3201  
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December 11, 2023

Heath Hogan, Superintendent  
USD 400 Smoky Valley  
126 S Main  
Lindsborg, KS 67456-2418

PRELIMINARY LEGAL MAX

Dear Mr. Hogan,

For the 2023-2024 school year, the legal General Fund is **\$8,265,061** and the legal Local Option Budget (LOB) is **\$2,499,823**.

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 400 Smoky Valley**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
707.4	775.4	778.0	778.0	18.5	796.5	251.3	0.7	21.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
112.8	0.0	71.7	0.0	0.0	217.1	0.0	1,471.6	777,560	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,265,061	8,484,228	8,265,061	0	8,265,061	7,575,220	33.00%	2,499,823	2,528,418	2,499,823

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Kylee McDonald, Superintendent  
USD 401 Chase-Raymond  
313 East C Avenue  
Chase, KS 67524-0366

PRELIMINARY LEGAL MAX

Dear Dr. McDonald,

For the 2023-2024 school year, the legal General Fund is **\$2,039,779**  
and the legal Local Option Budget (LOB) is **\$680,962**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 401 Chase-Raymond

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
149.0	138.0	135.0	138.0	6.0	144.0	129.3	1.9	4.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
46.9	10.2	5.5	0.0	0.0	59.0	0.0	400.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,039,779	2,145,610	2,039,779	0	2,039,779	2,063,520	33.00%	680,962	716,366	680,962

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible)  $[(Col\ 1 + Col\ 2 + Col\ 3) / 3]$ .

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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

December 11, 2023

Matt Ward, Superintendent  
USD 402 Augusta  
2345 Greyhound Drive  
Augusta, KS 67010

PRELIMINARY LEGAL MAX

Dear Mr. Ward,

For the 2023-2024 school year, the legal General Fund is **\$14,651,879** and the legal Local Option Budget (LOB) is **\$4,889,762**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 402 Augusta****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,966.1	1,952.5	1,947.1	1,952.5	28.5	1,981.0	69.4	3.1	46.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
353.8	15.2	64.3	0.0	0.0	343.7	0.0	2,877.4	28,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
14,668,211	14,802,035	14,668,211	-16,332	14,651,879	14,817,462	33.00%	4,889,762	4,928,912	4,889,762

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Carl Helm, Superintendent  
USD 403 Otis-Bison  
P.O. Box 227  
Otis, KS 67565-0227

PRELIMINARY LEGAL MAX

Dear Mr. Helm,

For the 2023-2024 school year, the legal General Fund is **\$2,658,111** and the legal Local Option Budget (LOB) is **\$805,323**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 403 Otis-Bison

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
205.8	191.3	201.6	201.6	3.0	204.6	150.8	0.6	8.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
30.5	0.9	24.0	0.0	0.0	75.6	0.0	495.1	145,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,664,669	2,720,653	2,664,669	-6,558	2,658,111	2,548,490	31.60%	805,323	814,287	805,323

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Kevin Cooper, Superintendent  
USD 404 Riverton  
Box 290  
Riverton, KS 66770-0290

PRELIMINARY LEGAL MAX

Dear Dr. Cooper,

For the 2023-2024 school year, the legal General Fund is **\$6,855,929** and the legal Local Option Budget (LOB) is **\$2,282,296**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 404 Riverton

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
650.9	643.0	671.5	671.5	8.5	680.0	241.5	0.4	20.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
159.7	29.8	38.2	0.0	0.0	173.9	0.0	1,343.8	33,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,870,854	6,855,929	6,855,929	0	6,855,929	6,919,144	33.00%	2,283,318	2,282,296	2,282,296

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Bill Day, Superintendent  
USD 405 Lyons  
800 South Workman  
Lyons, KS 67554

PRELIMINARY LEGAL MAX

Dear Mr. Day,

For the 2023-2024 school year, the legal General Fund is **\$7,878,259**  
and the legal Local Option Budget (LOB) is **\$2,412,290**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 405 Lyons

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
723.9	748.2	731.0	748.2	9.0	757.2	249.0	44.3	9.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
225.5	48.9	8.3	0.0	0.0	205.8	0.0	1,548.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,878,259	8,054,304	7,878,259	0	7,878,259	7,972,174	31.60%	2,519,207	2,412,290	2,412,290

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Jordan Perez, Interim Superintendent  
USD 407 Russell County  
802 N Main St  
Russell, KS 67665-1966

PRELIMINARY LEGAL MAX

Dear Mr. Perez,

For the 2023-2024 school year, the legal General Fund is **\$7,933,210**  
and the legal Local Option Budget (LOB) is **\$2,648,120**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 407 Russell County**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
800.2	792.5	747.3	792.5	9.5	802.0	251.5	1.9	19.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
171.3	26.6	31.4	0.0	0.0	254.6	0.0	1,559.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,933,210	7,997,827	7,933,210	0	7,933,210	8,024,607	33.00%	2,648,120	2,669,737	2,648,120

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

Justin Wasmuth, Superintendent  
USD 408 Marion-Florence  
101 N Thorp  
Marion, KS 66861-1125

PRELIMINARY LEGAL MAX

Dear Mr. Wasmuth,

For the 2023-2024 school year, the legal General Fund is **\$5,473,307** and the legal Local Option Budget (LOB) is **\$1,727,546**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 408 Marion-Florence

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
459.0	492.5	489.5	492.5	11.5	504.0	209.1	0.0	20.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
101.6	11.6	42.4	0.0	0.0	173.4	1.0	1,063.2	63,745	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,473,307	5,489,324	5,473,307	0	5,473,307	5,466,918	31.60%	1,727,546	1,729,828	1,727,546

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Renee Nugent, Superintendent  
USD 409 Atchison Public Schools  
626 Commercial St  
Atchison, KS 66002

Dear Miss Nugent,

For the 2023-2024 school year, the legal General Fund is **\$13,070,054** and the legal Local Option Budget (LOB) is **\$4,177,781**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 409 Atchison Public Schools****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,576.1	1,513.1	1,446.5	1,513.1	16.3	1,529.4	101.7	0.9	21.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
409.5	88.8	5.2	0.0	0.0	412.3	0.0	2,568.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
13,070,054	14,354,266	13,070,054	0	13,070,054	13,220,827	31.60%	4,177,781	4,589,175	4,177,781

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible)  $[(Col\ 1 + Col\ 2 + Col\ 3) / 3]$ .

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Clint Corby, Superintendent  
USD 410 Durham-Hillsboro-Lehigh  
416 S. Date Street  
Hillsboro, KS 67063-1698

Dear Mr. Corby,

For the 2023-2024 school year, the legal General Fund is **\$6,197,222**  
and the legal Local Option Budget (LOB) is **\$2,045,984**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 410 Durham-Hillsboro-Lehigh****2022-23 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
546.5	563.5	585.0	585.0	10.5	595.5	228.5	1.5	26.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
109.4	8.6	39.4	0.0	0.0	202.4	0.0	1,212.2	68,934	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,236,608	6,197,222	6,197,222	0	6,197,222	6,238,120	33.00%	2,058,580	2,045,984	2,045,984

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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

December 11, 2023

Mark Crawford, Superintendent  
USD 411 Goessel  
100 Main Street  
Goessel, KS 67053

PRELIMINARY LEGAL MAX

Dear Mr. Crawford,

For the 2023-2024 school year, the legal General Fund is **\$3,028,378** and the legal Local Option Budget (LOB) is **\$1,010,874**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 411 Goessel

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
279.0	281.5	269.0	281.5	7.0	288.5	148.5	0.4	8.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
30.0	0.0	21.9	0.0	0.0	97.5	0.0	595.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,028,378	3,194,246	3,028,378	0	3,028,378	3,063,256	33.00%	1,010,874	1,066,364	1,010,874

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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

December 11, 2023

Mary Ellen Welshhon, Superintendent  
USD 412 Hoxie Community Schools  
Box 348  
Hoxie, KS 67740-0348

PRELIMINARY LEGAL MAX

Dear Mrs. Welshhon,

For the 2023-2024 school year, the legal General Fund is **\$3,991,536** and the legal Local Option Budget (LOB) is **\$1,333,440**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 412 Hoxie Community Schools****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
422.5	405.3	413.2	413.2	6.0	419.2	186.0	2.4	9.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
51.8	0.0	34.4	0.0	0.0	81.5	0.0	784.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,991,536	4,036,819	3,991,536	0	3,991,536	4,040,728	33.00%	1,333,440	1,348,589	1,333,440

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Matt Koester, Superintendent  
USD 413 Chanute Public Schools  
321 E. Main  
Chanute, KS 66720

PRELIMINARY LEGAL MAX

Dear Mr. Koester,

For the 2023-2024 school year, the legal General Fund is **\$14,528,784** and the legal Local Option Budget (LOB) is **\$4,849,692**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 413 Chanute Public Schools****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,661.5	1,654.7	1,697.5	1,697.5	41.0	1,738.5	60.9	8.7	52.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
461.7	100.2	103.5	0.0	0.0	462.6	0.0	2,989.0	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
15,213,632	14,528,784	14,528,784	0	14,528,784	15,384,630	33.00%	5,076,928	4,849,692	4,849,692

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Lonnie Moser, Superintendent  
USD 415 Hiawatha  
P.O. Box 398  
Hiawatha, KS 66434-0398

Dear Mr. Moser,

For the 2023-2024 school year, the legal General Fund is **\$8,593,285**  
and the legal Local Option Budget (LOB) is **\$2,602,262**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 415 Hiawatha**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
931.6	900.5	855.0	900.5	6.5	907.0	252.1	0.9	28.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
202.3	37.9	59.7	0.0	0.0	208.9	0.0	1,697.1	23,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,658,645	8,593,285	8,593,285	0	8,593,285	8,739,197	31.60%	2,761,586	2,602,262	2,602,262

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Brian Biermann, Superintendent  
USD 416 Louisburg  
Box 550  
Louisburg, KS 66053-0550

PRELIMINARY LEGAL MAX

Dear Dr. Biermann,

For the 2023-2024 school year, the legal General Fund is **\$13,142,113** and the legal Local Option Budget (LOB) is **\$4,381,543**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 416 Louisburg****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,523.9	1,665.5	1,688.6	1,688.6	7.0	1,695.6	59.4	5.0	33.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
147.1	0.0	116.0	0.0	105.1	417.9	0.0	2,579.8	79,520	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
13,205,542	13,246,610	13,205,542	-63,429	13,142,113	13,277,404	33.00%	4,381,543	4,388,863	4,381,543

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

Nancy Meyer, Superintendent  
USD 417 Morris County  
17 Wood Street  
Council Grove, KS 66846

PRELIMINARY LEGAL MAX

Dear Mrs. Meyer,

For the 2023-2024 school year, the legal General Fund is **\$7,699,108**  
and the legal Local Option Budget (LOB) is **\$2,559,267**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 417 Morris County**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
746.5	735.0	747.0	747.0	12.0	759.0	249.1	0.9	21.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
180.0	35.8	70.7	0.0	0.0	198.5	0.0	1,515.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,710,355	7,699,108	7,699,108	0	7,699,108	7,802,294	33.00%	2,574,757	2,559,267	2,559,267

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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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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Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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December 11, 2023

PRELIMINARY LEGAL MAX

Shiloh Vincent, Superintendent  
USD 418 McPherson  
514 North Main Street  
McPherson, KS 67460

Dear Dr. Vincent,

For the 2023-2024 school year, the legal General Fund is **\$18,358,534** and the legal Local Option Budget (LOB) is **\$6,044,403**.

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

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*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 418 McPherson

## 2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,272.9	2,215.0	2,200.2	2,215.0	38.0	2,253.0	78.9	12.6	41.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
419.6	36.8	43.9	0.0	0.0	713.4	0.0	3,599.6	61,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
18,376,365	18,358,534	18,358,534	0	18,358,534	18,517,020	33.00%	6,110,617	6,044,403	6,044,403

## Column Notes

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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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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Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Jim Struber, Superintendent  
USD 419 Canton-Galva  
P.O. Box 317  
Canton, KS 67428-0317

PRELIMINARY LEGAL MAX

Dear Mr. Struber,

For the 2023-2024 school year, the legal General Fund is **\$3,315,338** and the legal Local Option Budget (LOB) is **\$1,111,509**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 419 Canton-Galva**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
290.2	295.0	316.8	316.8	7.0	323.8	154.2	0.2	3.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
51.3	0.9	40.6	0.0	0.0	80.0	0.0	654.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,332,131	3,328,061	3,328,061	-12,723	3,315,338	3,372,334	33.00%	1,112,870	1,111,509	1,111,509

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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

December 11, 2023

Ted Hessong, Superintendent  
USD 420 Osage City  
520 Main Street  
Osage City, KS 66523-1357

PRELIMINARY LEGAL MAX

Dear Mr. Hessong,

For the 2023-2024 school year, the legal General Fund is **\$6,635,418** and the legal Local Option Budget (LOB) is **\$2,115,093**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 420 Osage City

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
671.0	661.0	671.0	671.0	11.5	682.5	241.8	0.4	9.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
160.7	30.8	25.3	0.0	0.0	175.8	0.0	1,326.4	12,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,761,323	6,635,418	6,635,418	0	6,635,418	6,829,503	31.60%	2,158,123	2,115,093	2,115,093

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Brad Marcotte, Superintendent  
USD 421 Lyndon  
PO Box 488  
Lyndon, KS 66451-0488

PRELIMINARY LEGAL MAX

Dear Mr. Marcotte,

For the 2023-2024 school year, the legal General Fund is **\$4,216,429** and the legal Local Option Budget (LOB) is **\$1,346,376**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 421 Lyndon

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
379.5	422.0	394.0	422.0	5.0	427.0	188.3	0.0	3.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
60.5	0.0	32.7	0.0	0.0	115.2	0.0	827.6	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,216,429	4,397,562	4,216,429	0	4,216,429	4,260,682	31.60%	1,346,376	1,404,401	1,346,376

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Mark Clodfelter, Superintendent  
USD 422 Kiowa County  
710 S. Main Street  
Greensburg, KS 67054

Dear Mr. Clodfelter,

For the 2023-2024 school year, the legal General Fund is **\$3,160,666** and the legal Local Option Budget (LOB) is **\$985,000**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 422 Kiowa County**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
242.0	291.0	277.5	291.0	5.0	296.0	146.5	3.9	4.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
47.9	3.4	28.8	0.0	0.0	90.5	0.0	621.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,160,666	3,208,493	3,160,666	0	3,160,666	3,197,951	31.60%	1,010,553	985,000	985,000

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Cody Rierson, Superintendent  
USD 423 Moundridge  
Box K  
Moundridge, KS 67107-0588

PRELIMINARY LEGAL MAX

Dear Mr. Rierson,

For the 2023-2024 school year, the legal General Fund is **\$4,538,496** and the legal Local Option Budget (LOB) is **\$1,429,421**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 423 Moundridge

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
404.5	434.1	450.1	450.1	12.5	462.6	198.4	1.5	16.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
78.4	0.9	28.9	0.0	0.0	132.2	0.0	919.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,678,925	4,538,496	4,538,496	0	4,538,496	4,734,203	33.00%	1,562,287	1,429,421	1,429,421

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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

December 11, 2023

Steve Joonas, Superintendent  
USD 426 Pike Valley  
Box 291  
Scandia, KS 66966

PRELIMINARY LEGAL MAX

Dear Mr. Joonas,

For the 2023-2024 school year, the legal General Fund is **\$2,344,042** and the legal Local Option Budget (LOB) is **\$660,000**.

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

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

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

*Kansas leads the world in the success of each student.*

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 426 Pike Valley

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
200.0	202.0	202.7	202.7	5.0	207.7	151.4	0.0	6.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
30.5	0.0	26.5	0.0	0.0	37.7	0.0	460.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,344,042	2,398,483	2,344,042	0	2,344,042	2,473,192	31.60%	781,529	660,000	660,000

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

Khris Thexton, Superintendent  
USD 428 Great Bend  
201 S. Patton Road  
Great Bend, KS 67530-4613

PRELIMINARY LEGAL MAX

Dear Mr. Thexton,

For the 2023-2024 school year, the legal General Fund is **\$23,591,653** and the legal Local Option Budget (LOB) is **\$7,550,234**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 428 Great Bend**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,803.9	2,725.1	2,770.2	2,770.2	50.5	2,820.7	98.8	99.2	57.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
838.3	181.9	40.8	0.0	0.0	525.0	0.0	4,662.0	67,480	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
23,787,736	23,675,267	23,675,267	-83,614	23,591,653	24,009,717	31.60%	7,587,071	7,550,234	7,550,234

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Patrick McKernan, Superintendent  
USD 429 Troy Public Schools  
230 W Poplar St.  
Troy, KS 66087-0190

PRELIMINARY LEGAL MAX

Dear Mr. McKernan,

For the 2023-2024 school year, the legal General Fund is **\$3,068,064** and the legal Local Option Budget (LOB) is **\$981,094**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 429 Troy Public Schools**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
309.7	317.7	300.6	317.7	0.0	317.7	151.9	0.0	8.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
34.8	0.0	14.1	0.0	0.0	75.6	0.0	603.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,068,064	3,102,662	3,068,064	0	3,068,064	3,104,729	31.60%	981,094	992,178	981,094

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Rebecca Kramer, Superintendent  
USD 430 South Brown County  
522 Central Ave  
Horton, KS 66439-1696

Dear Dr. Kramer,

For the 2023-2024 school year, the legal General Fund is **\$5,596,291** and the legal Local Option Budget (LOB) is **\$1,830,884**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 430 South Brown County

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
463.7	499.0	515.5	515.5	6.0	521.5	213.3	0.7	16.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
136.5	29.6	43.9	0.0	0.0	137.6	0.0	1,099.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,596,291	5,788,618	5,596,291	0	5,596,291	5,793,936	31.60%	1,830,884	1,892,495	1,830,884

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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(785) 296-3201  
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December 11, 2023

PRELIMINARY LEGAL MAX

Patrick Crowdis, Superintendent  
USD 431 Hoisington  
165 West Third St.  
Hoisington, KS 67544-1894

Dear Mr. Crowdis,

For the 2023-2024 school year, the legal General Fund is **\$7,130,832** and the legal Local Option Budget (LOB) is **\$2,280,233**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 431 Hoisington****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
711.2	732.9	725.3	732.9	13.0	745.9	248.2	0.0	39.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
156.3	25.5	22.6	0.0	0.0	185.6	0.0	1,423.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,241,750	7,130,832	7,130,832	0	7,130,832	7,328,371	31.60%	2,315,765	2,280,233	2,280,233

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

Kimberly Woolf, Superintendent  
USD 432 Victoria  
1105 10th St.  
Victoria, KS 67671

PRELIMINARY LEGAL MAX

Dear Mrs. Woolf,

For the 2023-2024 school year, the legal General Fund is **\$2,732,765**  
and the legal Local Option Budget (LOB) is **\$912,841**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 432 Victoria

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
272.3	273.0	267.0	273.0	1.5	274.5	151.5	0.0	12.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
28.6	0.0	10.5	0.0	0.0	59.7	0.0	537.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,732,765	2,770,925	2,732,765	0	2,732,765	2,766,186	33.00%	912,841	925,607	912,841

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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Topeka, Kansas 66612-1212  
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December 11, 2023

Faith Flory, Superintendent  
USD 434 Santa Fe Trail  
104 S Burlingame Ave  
Scranton, KS 66537

PRELIMINARY LEGAL MAX

Dear Mrs. Flory,

For the 2023-2024 school year, the legal General Fund is **\$9,619,759**  
and the legal Local Option Budget (LOB) is **\$3,197,427**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 434 Santa Fe Trail**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
954.5	982.5	1,001.0	1,001.0	10.5	1,011.5	245.2	0.0	6.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
192.6	10.8	127.5	0.0	0.0	288.3	0.0	1,882.4	42,108	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
9,619,759	9,790,476	9,619,759	0	9,619,759	9,689,172	33.00%	3,197,427	3,246,108	3,197,427

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

Greg Brown, Superintendent  
USD 435 Abilene  
Box 639  
Abilene, KS 67410-0639

PRELIMINARY LEGAL MAX

Dear Mr. Brown,

For the 2023-2024 school year, the legal General Fund is **\$11,778,052** and the legal Local Option Budget (LOB) is **\$3,552,462**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 435 Abilene

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,377.0	1,388.5	1,364.6	1,388.5	18.5	1,407.0	152.1	4.4	49.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
277.8	22.4	47.1	0.0	0.0	345.0	0.0	2,305.2	70,332	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
11,799,190	11,778,052	11,778,052	0	11,778,052	11,866,300	30.00%	3,559,890	3,552,462	3,552,462

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
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December 11, 2023

Blake Vargas, Superintendent  
USD 436 Caney Valley  
700 E. Bullpup Blvd.  
Caney, KS 67333-2542

PRELIMINARY LEGAL MAX

Dear Mr. Vargas,

For the 2023-2024 school year, the legal General Fund is **\$6,982,525** and the legal Local Option Budget (LOB) is **\$2,328,023**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 436 Caney Valley**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
715.4	737.5	747.1	747.1	7.0	754.1	248.8	0.9	19.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
149.6	11.4	55.5	0.0	0.0	139.3	0.0	1,379.2	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,022,970	6,982,525	6,982,525	0	6,982,525	7,104,131	33.00%	2,344,363	2,328,023	2,328,023

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

PRELIMINARY LEGAL MAX

Scott McWilliams, Superintendent  
USD 437 Auburn Washburn  
5928 SW 53rd Street  
Topeka, KS 66610-9451

Dear Dr. McWilliams,

For the 2023-2024 school year, the legal General Fund is **\$47,585,195** and the legal Local Option Budget (LOB) is **\$15,875,684**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 437 Auburn Washburn

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
5,881.0	5,927.1	5,901.2	5,927.1	43.5	5,970.6	209.2	23.3	153.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
886.7	48.0	422.8	0.0	0.0	1,671.9	3.0	9,389.4	4,254	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
47,777,521	47,585,195	47,585,195	0	47,585,195	48,297,948	33.00%	15,938,323	15,875,684	15,875,684

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Morgan Ballard, Superintendent  
USD 438 Skyline Schools  
20269 W. Hwy 54  
Pratt, KS 67124-8204

PRELIMINARY LEGAL MAX

Dear Mr. Ballard,

For the 2023-2024 school year, the legal General Fund is **\$3,865,354** and the legal Local Option Budget (LOB) is **\$1,235,788**.

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 438 Skyline Schools****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
335.8	354.5	351.0	354.5	6.5	361.0	167.3	2.0	12.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
69.2	12.0	27.8	0.0	0.0	108.3	0.0	759.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,865,354	4,121,789	3,865,354	0	3,865,354	3,910,721	31.60%	1,235,788	1,317,936	1,235,788

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Rae Niles, Superintendent  
USD 439 Sedgwick Public Schools  
PO Box K  
Sedgwick, KS 67135-1559

Dear Dr. Niles,

For the 2023-2024 school year, the legal General Fund is **\$4,820,880** and the legal Local Option Budget (LOB) is **\$1,541,169**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 439 Sedgwick Public Schools**

**2023-2024 Legal Maximum General Fund and LOB Budget**

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
456.0	487.5	487.0	487.5	9.5	497.0	207.4	0.2	13.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
74.1	0.4	9.8	0.0	0.0	145.5	0.0	947.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,820,880	4,897,709	4,820,880	0	4,820,880	4,877,116	31.60%	1,541,169	1,564,151	1,541,169

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
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December 11, 2023

Ron Barry, Superintendent  
USD 440 Halstead  
521 W 6th Street  
Halstead, KS 67056-2197

PRELIMINARY LEGAL MAX

Dear Dr. Barry,

For the 2023-2024 school year, the legal General Fund is **\$7,419,376** and the legal Local Option Budget (LOB) is **\$2,370,888**.

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 440 Halstead

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
762.5	777.1	782.1	782.1	16.0	798.1	251.4	2.6	28.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
135.5	4.2	62.2	0.0	0.0	174.2	0.0	1,457.0	6,160	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,419,376	7,542,451	7,419,376	0	7,419,376	7,502,809	31.60%	2,370,888	2,412,288	2,370,888

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







900 S.W. Jackson Street, Suite 102  
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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Fred Dierksen, Superintendent  
USD 443 Dodge City  
PO Box 460  
Dodge City, KS 67801-0460

PRELIMINARY LEGAL MAX

Dear Dr. Dierksen,

For the 2023-2024 school year, the legal General Fund is **\$63,538,962** and the legal Local Option Budget (LOB) is **\$21,466,935**.

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

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

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 443 Dodge City

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
6,674.6	6,704.6	6,778.7	6,778.7	168.0	6,946.7	243.4	827.6	179.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
2,457.3	533.2	449.9	0.0	0.0	1,197.3	0.0	12,834.5	32,614	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
65,334,550	64,283,169	64,283,169	-744,207	63,538,962	66,116,446	33.00%	21,818,427	21,466,935	21,466,935

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

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

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

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

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Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

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