



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

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Garrison,

For the 2022-23 school year, the legal General Fund is \$2,800,436 and the legal Local Option Budget (LOB) is \$886,459. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 444 Little River

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
285.0	267.5	273.5	273.5	5.5	279.0	150.6	0.2	12.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
33.4	0.0	36.8	0.0	0.0	67.9	0.0	580.8	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,814,557	2,806,803	2,806,803	-6,367	2,800,436	2,867,405	31.00%	888,896	886,459	886,459

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Correll,

For the 2022-23 school year, the legal General Fund is \$14,116,660 and the legal Local Option Budget (LOB) is \$4,195,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 445 Coffeyville

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
1,696.3	1,630.0	1,621.7	1,630.0	33.0	1,663.0	58.3	42.0	28.2	
<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	
524.2	113.7	57.6	0.0	0.0	375.2	0.0	2,862.2	246,439	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
14,116,660	14,156,139	14,116,660	0	14,116,660	14,034,285	31.00%	4,350,628	4,195,000	4,195,000

Column Notes

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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November 21, 2022

Rusty Arnold, Superintendent  
USD 446 Independence  
P O Drawer 487  
Independence, KS 67301-0487

PRELIMINARY LEGAL MAX

Dear Mr. Arnold,

For the 2022-23 school year, the legal General Fund is \$14,782,887 and the legal Local Option Budget (LOB) is \$4,788,460. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 446 Independence

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
1,965.2	1,874.0	1,830.5	1,874.0	16.5	1,890.5	66.2	10.5	55.5	
<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	
545.5	118.3	91.4	0.0	0.0	371.8	0.0	3,149.7	187,040	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
15,450,486	14,782,887	14,782,887	0	14,782,887	15,446,645	31.00%	4,788,460	4,908,551	4,788,460

Column Notes

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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Githens,

For the 2022-23 school year, the legal General Fund is \$6,737,772 and the legal Local Option Budget (LOB) is \$2,105,491. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 447 Cherryvale

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
747.5	730.0	711.1	730.0	6.0		736.0	247.3	0.0	23.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
172.3	37.4	31.2	0.0	0.0	137.4	0.0	1,384.6	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>
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6,737,772	6,867,805	6,737,772	0	6,737,772	6,791,905	31.00%	2,105,491	2,151,629	2,105,491

#### Column Notes

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November 21, 2022

Scott Friesen, Superintendent  
USD 448 Inman  
Box 129  
Inman, KS 67546

PRELIMINARY LEGAL MAX

Dear Dr. Friesen,

For the 2022-23 school year, the legal General Fund is \$3,834,930 and the legal Local Option Budget (LOB) is \$1,287,874. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 448 Inman

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
390.0	390.5	401.0	401.0	7.5		408.5	182.7	0.0	14.1
<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	
51.8	0.0	22.9	0.0	0.0	116.1	0.0	796.1	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
3,857,901	3,940,283	3,857,901	-22,971	3,834,930	3,902,649	33.00%	1,287,874	1,315,430	1,287,874

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Beying,

For the 2022-23 school year, the legal General Fund is \$5,731,364 and the legal Local Option Budget (LOB) is \$1,797,378. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 449 Easton

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
628.8	625.0	617.9	625.0	13.5		638.5	235.7	0.0	10.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
61.0	0.0	67.2	0.0	0.0	169.9	0.0	1,183.2	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
5,733,787	5,731,364	5,731,364	0	5,731,364	5,800,450	31.00%	1,798,140	1,797,378	1,797,378

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Hallacy,

For the 2022-23 school year, the legal General Fund is \$27,476,109 and the legal Local Option Budget (LOB) is \$9,142,328. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 450 Shawnee Heights

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
3,611.5	3,493.5	3,556.5	3,556.5	22.0	3,578.5	125.4	16.3	43.6	
<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	
542.1	20.3	341.8	0.0	0.0	985.3	0.0	5,653.3	80,217	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
27,476,109	28,115,704	27,476,109	0	27,476,109	27,704,025	33.00%	9,142,328	9,299,885	9,142,328

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Horn,

For the 2022-23 school year, the legal General Fund is \$4,134,123 and the legal Local Option Budget (LOB) is \$1,257,398. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 452 Stanton County

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
443.5	420.0	407.0	420.0	5.5	425.5	187.9	36.3	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	
96.3	18.9	24.3	0.0	0.0	58.7	0.0	861.8	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
4,176,283	4,134,123	4,134,123	0	4,134,123	4,234,062	30.00%	1,270,219	1,257,398	1,257,398

Column Notes

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 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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November 21, 2022

Mike Roth, Superintendent  
USD 453 Leavenworth  
200 N 4th  
Leavenworth, KS 66048

PRELIMINARY LEGAL MAX

Dear Dr. Roth,

For the 2022-23 school year, the legal General Fund is \$27,192,752 and the legal Local Option Budget (LOB) is \$8,373,014. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 453 Leavenworth

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
3,549.7	3,276.3	3,468.2	3,468.2	30.0		3,498.2	122.6	5.6	47.1
<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	
916.2	198.8	112.4	0.0	0.0	991.8	0.0	5,892.7	190,400	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
28,746,424	27,192,752	27,192,752	0	27,192,752	28,879,721	31.00%	8,952,714	8,373,014	8,373,014

Column Notes

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.

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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

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

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Cassidy,

For the 2022-23 school year, the legal General Fund is \$2,745,206 and the legal Local Option Budget (LOB) is \$856,485. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 454 Burlingame Public School

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
277.5	264.5	263.5	264.5	1.0	265.5	152.8	0.2	3.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
64.9	10.0	12.4	0.0	0.0	82.4	0.0	591.2	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,864,955	2,745,206	2,745,206	0	2,745,206	2,898,426	31.00%	898,512	856,485	856,485

Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Sample,

For the 2022-23 school year, the legal General Fund is \$2,500,051 and the legal Local Option Budget (LOB) is \$798,534. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 456 Marais Des Cygnes Valley

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
217.5	207.0	204.0	207.0	1.5	208.5	151.5	0.0	9.5	
<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	
49.4	10.7	25.3	0.0	0.0	61.0	0.0	515.9	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,500,051	2,502,959	2,500,051	0	2,500,051	2,575,917	31.00%	798,534	799,448	798,534

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Dominguez,

For the 2022-23 school year, the legal General Fund is \$58,260,833 and the legal Local Option Budget (LOB) is \$17,765,955. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 457 Garden City

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
6,964.4	6,822.6	6,744.0	6,822.6	121.0	6,943.6	243.3	427.2	147.9	
<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	
2,052.2	445.2	425.7	0.0	0.0	1,222.9	0.0	11,908.0	554,665	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
58,260,833	58,597,613	58,260,833	0	58,260,833	58,411,371	31.00%	18,107,525	17,765,955	17,765,955

#### Column Notes

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







900 S.W. Jackson Street, Suite 102  
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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Powers,

For the 2022-23 school year, the legal General Fund is \$19,765,552 and the legal Local Option Budget (LOB) is \$6,210,134. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 458 Basehor-Linwood

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
2,573.9	2,434.0	2,657.8	2,657.8	16.0		2,673.8	93.7	12.4	54.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
177.1	0.0	203.5	0.0	0.0	716.8	0.0	3,931.4	946,295	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
19,997,859	19,765,552	19,765,552	0	19,765,552	19,263,616	33.00%	6,356,993	6,210,134	6,210,134

Column Notes

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).

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

November 21, 2022

Kelly Lampe, Superintendent  
USD 459 Bucklin  
Box 8  
Bucklin, KS 67834-0008

PRELIMINARY LEGAL MAX

Dear Mr. Lampe,

For the 2022-23 school year, the legal General Fund is \$2,473,398 and the legal Local Option Budget (LOB) is \$776,110. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 459 Bucklin

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
234.0	231.1	220.3	231.1	3.0		234.1	154.2	0.9	4.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
40.2	3.5	22.6	0.0	0.0	50.6	0.0	510.4	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,473,398	2,549,965	2,473,398	0	2,473,398	2,503,582	31.00%	776,110	800,169	776,110

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Logan,

For the 2022-23 school year, the legal General Fund is \$6,422,404 and the legal Local Option Budget (LOB) is \$2,135,052. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 460 Hesston

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
856.1	813.0	847.5	847.5	0.0		847.5	252.7	3.6	36.6
<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	
82.3	0.0	18.4	0.0	0.0	134.2	0.0	1,375.3	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
6,664,704	6,422,404	6,422,404	0	6,422,404	6,746,401	33.00%	2,226,312	2,135,052	2,135,052

#### Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mrs. Erickson,

For the 2022-23 school year, the legal General Fund is \$6,443,450 and the legal Local Option Budget (LOB) is \$2,130,481. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 461 Neodesha

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
675.0	675.5	703.5	703.5	15.0		718.5	245.7	0.2	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	
196.0	42.5	16.4	0.0	0.0	137.6	0.0	1,376.5	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
6,704,119	6,443,450	6,443,450	0	6,443,450	6,752,198	33.00%	2,228,225	2,130,481	2,130,481

#### Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Shaffer,

For the 2022-23 school year, the legal General Fund is \$3,085,448 and the legal Local Option Budget (LOB) is \$967,690. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 462 Central

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
305.5	280.5	278.0	280.5	7.0	287.5	148.7	0.0	7.7	
<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	
69.7	15.1	29.5	0.0	0.0	90.4	0.0	648.6	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
3,148,716	3,085,448	3,085,448	0	3,085,448	3,180,034	31.00%	985,811	967,690	967,690

Column Notes

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 39 - 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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November 21, 2022

Dale Adams, Superintendent  
USD 463 Udall  
303 South Seymour  
Udall, KS 67146

PRELIMINARY LEGAL MAX

Dear Mr. Adams,

For the 2022-23 school year, the legal General Fund is \$3,363,178 and the legal Local Option Budget (LOB) is \$1,051,175. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 463 Udall

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
335.0	330.0	320.5	330.0	6.5	336.5	158.8	0.4	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	
64.9	7.6	31.2	0.0	0.0	99.5	0.0	707.0	8,400	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
3,434,522	3,363,178	3,363,178	0	3,363,178	3,466,040	31.00%	1,074,472	1,051,175	1,051,175

Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Feldkamp,

For the 2022-23 school year, the legal General Fund is \$13,382,710 and the legal Local Option Budget (LOB) is \$4,156,193. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 464 Tonganoxie

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
1,924.0	1,836.2	1,854.0	1,854.0	5.0	1,859.0	65.1	5.7	45.4	
<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	
219.7	0.0	124.6	0.0	0.0	472.9	1.0	2,793.4	97,720	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
13,634,536	13,389,287	13,389,287	-6,577	13,382,710	13,685,092	31.00%	4,242,379	4,156,193	4,156,193

Column Notes

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 39 - 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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November 21, 2022

Nathan Reed, Superintendent  
USD 465 Winfield  
1407 Wheat Road  
Winfield, KS 67156-3691

PRELIMINARY LEGAL MAX

Dear Dr. Reed,

For the 2022-23 school year, the legal General Fund is \$17,644,340 and the legal Local Option Budget (LOB) is \$5,615,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 465 Winfield

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
2,135.4	2,062.5	2,049.3	2,062.5	26.5		2,089.0	73.2	14.8	67.3
<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	
517.4	112.2	117.4	0.0	0.0	653.6	0.0	3,644.9	211,120	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
17,874,305	17,729,313	17,729,313	-84,973	17,644,340	17,860,804	33.00%	5,894,065	5,615,000	5,615,000

#### Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Rumford,

For the 2022-23 school year, the legal General Fund is \$7,673,697 and the legal Local Option Budget (LOB) is \$2,419,769. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 466 Scott County

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
973.2	937.8	932.3	937.8	11.5	949.3	250.2	29.2	24.6	
<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	
173.3	6.5	33.0	0.0	0.0	124.7	0.0	1,590.8	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
7,751,125	7,673,697	7,673,697	0	7,673,697	7,805,708	31.00%	2,419,769	2,542,492	2,419,769

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Ms. Maxwell,

For the 2022-23 school year, the legal General Fund is \$3,578,771 and the legal Local Option Budget (LOB) is \$1,195,741. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 467 Leoti

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
383.8	389.7	371.1	389.7	4.5	394.2	178.3	14.0	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	
69.7	2.9	25.1	0.0	0.0	61.9	0.0	759.2	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
3,679,083	3,578,771	3,578,771	0	3,578,771	3,725,138	33.00%	1,229,296	1,195,741	1,195,741

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Jones,

For the 2022-23 school year, the legal General Fund is \$614,957 and the legal Local Option Budget (LOB) is \$213,541. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 468 Healy Public Schools

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
44.6	41.7	40.0	41.7	0.5		42.2	42.8	1.1	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	
16.5	3.6	2.1	0.0	0.0	18.6	0.0	126.9	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
614,957	647,426	614,957	0	614,957	647,095	33.00%	213,541	224,402	213,541

#### Column Notes

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 39 - 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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November 21, 2022

Dan Wessel, Superintendent  
USD 469 Lansing  
200 E Mary St  
Lansing, KS 66043-1633

PRELIMINARY LEGAL MAX

Dear Mr. Wessel,

For the 2022-23 school year, the legal General Fund is \$19,192,805 and the legal Local Option Budget (LOB) is \$6,337,806. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 469 Lansing

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
2,600.2	2,534.0	2,505.7	2,546.6	12.5		2,559.1	89.7	8.1	39.0
<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	
337.3	0.0	115.1	0.0	58.7	760.7	0.0	3,967.7	79,800	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
19,307,274	19,192,805	19,192,805	0	19,192,805	19,439,284	33.00%	6,414,964	6,337,806	6,337,806

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Ballard,

For the 2022-23 school year, the legal General Fund is \$24,148,163 and the legal Local Option Budget (LOB) is \$7,510,241. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 470 Arkansas City

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
2,776.7	2,633.9	2,610.2	2,633.9	54.0	2,687.9	94.2	106.4	60.1	
<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	
897.8	194.8	121.8	0.0	0.0	894.6	0.0	5,057.6	275,240	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
24,784,370	24,148,163	24,148,163	0	24,148,163	24,784,097	31.00%	7,683,070	7,510,241	7,510,241

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Criss,

For the 2022-23 school year, the legal General Fund is \$2,737,990 and the legal Local Option Budget (LOB) is \$857,194. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 471 Dexter

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
208.4	237.4	262.3	262.3	0.0	262.3	153.2	0.0	3.5	
<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	
49.4	2.6	20.2	0.0	0.0	80.9	1.0	573.1	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,777,243	2,737,990	2,737,990	0	2,737,990	2,804,930	31.00%	869,528	857,194	857,194

#### Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Suther,

For the 2022-23 school year, the legal General Fund is \$9,361,503 and the legal Local Option Budget (LOB) is \$2,935,628. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 473 Chapman

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
1,079.5	1,052.2	1,082.0	1,082.0	5.5	1,087.5	235.6	1.1	36.1	
<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	
169.4	4.6	104.3	0.0	0.0	293.2	0.0	1,931.8	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
9,361,503	9,438,070	9,361,503	0	9,361,503	9,469,767	31.00%	2,935,628	2,959,687	2,935,628

#### Column Notes

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 39 - 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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November 21, 2022

Mary Jo Taylor, Superintendent  
USD 474 Haviland  
PO Box 243  
Haviland, KS 67059-0243

PRELIMINARY LEGAL MAX

Dear Dr. Taylor,

For the 2022-23 school year, the legal General Fund is \$1,288,067 and the legal Local Option Budget (LOB) is \$430,183. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 474 Haviland

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
118.3	99.8	79.0	99.8	3.0	102.8	103.5	0.0	1.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
13.1	0.0	10.9	0.0	0.0	33.8	0.0	265.8	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
1,288,067	1,415,032	1,288,067	0	1,288,067	1,303,584	33.00%	430,183	472,652	430,183

#### Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Eggleston,

For the 2022-23 school year, the legal General Fund is \$55,448,341 and the legal Local Option Budget (LOB) is \$17,353,256. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 475 Geary County Schools

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
7,364.1	7,103.1	7,043.1	7,170.1	132.5	7,302.6	255.9	115.7	102.8	
<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	
1,371.2	138.9	308.4	0.0	0.0	1,831.4	0.0	11,426.9	73,584	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
55,448,341	55,465,392	55,448,341	0	55,448,341	56,008,209	31.00%	17,362,545	17,353,256	17,353,256

Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Zehr,

For the 2022-23 school year, the legal General Fund is \$1,220,707 and the legal Local Option Budget (LOB) is \$383,091. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 476 Copeland

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
101.5	95.0	94.0	95.0	1.5	96.5	97.9	7.0	3.1	
<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	
15.0	0.0	10.3	0.0	0.0	22.1	0.0	251.9	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
1,220,707	1,240,576	1,220,707	0	1,220,707	1,235,778	31.00%	383,091	389,334	383,091

Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Rockhold,

For the 2022-23 school year, the legal General Fund is \$2,414,277 and the legal Local Option Budget (LOB) is \$806,675. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 477 Ingalls

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
223.0	231.0	224.0	231.0	4.0		235.0	154.3	3.0	7.5
<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	
35.8	0.4	18.9	0.0	0.0	43.3	0.0	498.2	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,414,277	2,457,891	2,414,277	0	2,414,277	2,444,469	33.00%	806,675	821,263	806,675

#### Column Notes

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

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Walter,

For the 2022-23 school year, the legal General Fund is \$2,807,234 and the legal Local Option Budget (LOB) is \$740,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 479 Crest

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
227.1	230.6	236.0	236.0	4.5	240.5	154.4	0.4	13.8	
<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	
52.3	9.0	24.7	0.0	0.0	85.7	0.0	580.8	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,825,757	2,807,234	2,807,234	0	2,807,234	2,847,131	30.00%	854,139	740,000	740,000

#### Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Carter,

For the 2022-23 school year, the legal General Fund is \$37,070,446 and the legal Local Option Budget (LOB) is \$11,500,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 480 Liberal

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
4,558.3	4,473.4	4,422.2	4,473.4	76.5	4,549.9	159.4	427.1	66.8	
<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	
1,554.6	337.3	32.4	0.0	0.0	522.2	0.0	7,649.7	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
37,070,446	37,517,247	37,070,446	0	37,070,446	37,540,620	31.00%	11,637,592	11,500,000	11,500,000

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mrs. Griffiths,

For the 2022-23 school year, the legal General Fund is \$2,808,257 and the legal Local Option Budget (LOB) is \$958,055. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 481 Rural Vista

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
257.0	255.0	258.2	258.2	4.5	262.7	153.2	0.0	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	
52.3	5.2	26.6	0.0	0.0	70.1	0.0	579.5	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,808,257	2,824,733	2,808,257	0	2,808,257	2,903,197	33.00%	958,055	963,566	958,055

#### Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mrs. Lawrence,

For the 2022-23 school year, the legal General Fund is \$2,415,731 and the legal Local Option Budget (LOB) is \$744,655. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 482 Dighton

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using ~~\$4,846~~ BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
229.5	224.0	233.3	233.3	3.5		236.8	154.3	5.0	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	
45.0	2.2	14.0	0.0	0.0	43.2	1.0	506.9	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,456,437	2,415,731	2,415,731	0	2,415,731	2,482,182	30.00%	744,655	756,686	744,655

#### Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Frisby,

For the 2022-23 school year, the legal General Fund is \$6,869,690 and the legal Local Option Budget (LOB) is \$1,900,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 483 Kismet-Plains

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
610.0	586.0	572.0	586.0	16.0	602.0	229.7	98.1	7.0	
<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	
177.1	38.4	111.8	0.0	0.0	153.5	0.0	1,417.6	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
6,869,690	7,161,419	6,869,690	0	6,869,690	6,952,948	31.00%	2,155,414	1,900,000	1,900,000

Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Smith,

For the 2022-23 school year, the legal General Fund is \$5,835,823 and the legal Local Option Budget (LOB) is \$1,836,106. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 484 Fredonia

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
666.5	613.1	627.0	627.0	9.5		636.5	235.4	0.0	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	
158.3	34.3	55.5	0.0	0.0	131.4	0.0	1,271.0	2,127	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
6,161,393	5,835,823	5,835,823	0	5,835,823	6,256,447	31.00%	1,939,499	1,836,106	1,836,106

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mrs. Biehler,

For the 2022-23 school year, the legal General Fund is \$4,392,714 and the legal Local Option Budget (LOB) is \$1,346,426. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 487 Herington

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
393.5	410.0	394.0	410.0	9.0		419.0	185.9	0.7	15.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
130.2	28.2	8.7	0.0	0.0	118.7	0.0	906.5	102,218	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
4,495,117	4,392,714	4,392,714	0	4,392,714	4,444,989	31.00%	1,377,947	1,346,426	1,346,426

Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Wilson,

For the 2022-23 school year, the legal General Fund is \$23,165,242 and the legal Local Option Budget (LOB) is \$7,258,896. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 489 Hays

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
3,064.8	3,052.8	3,065.4	3,065.4	36.0	3,101.4	108.7	30.7	57.1	
<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	
523.7	9.1	167.8	0.0	0.0	779.0	3.0	4,780.5	297,653	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
23,463,956	23,656,546	23,463,956	-298,714	23,165,242	23,415,792	31.00%	7,258,896	7,304,882	7,258,896

#### Column Notes

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 39 - 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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November 21, 2022

Miles Harvey, Superintendent  
USD 490 El Dorado  
124 West Central Avenue  
El Dorado, KS 67042-2138

PRELIMINARY LEGAL MAX

Dear Mr. Harvey,

For the 2022-23 school year, the legal General Fund is \$14,580,436 and the legal Local Option Budget (LOB) is \$4,674,571. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 490 El Dorado

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
1,827.7	1,799.0	1,723.0	1,799.0	31.5	1,830.5	64.1	3.7	25.7	
<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	
473.4	102.7	106.7	0.0	0.0	355.0	0.0	2,961.8	914,398	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
15,267,281	14,580,436	14,580,436	0	14,580,436	14,688,004	33.00%	4,847,041	4,674,571	4,674,571

Column Notes

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

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Moeckel,

For the 2022-23 school year, the legal General Fund is \$11,576,399 and the legal Local Option Budget (LOB) is \$3,817,535. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 491 Eudora

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
1,685.8	1,636.3	1,630.3	1,636.3	10.5	1,646.8	57.7	1.9	62.0	
<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	
219.7	0.0	45.2	0.0	0.0	400.6	0.0	2,433.9	118,792	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
11,913,471	11,576,399	11,576,399	0	11,576,399	11,928,830	33.00%	3,936,514	3,817,535	3,817,535

#### Column Notes

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 39 - 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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November 21, 2022

Sandra Short, Superintendent  
USD 492 Flinthills  
Box 188  
Rosalia, KS 67132-0188

PRELIMINARY LEGAL MAX

Dear Mrs. Short,

For the 2022-23 school year, the legal General Fund is \$3,046,304 and the legal Local Option Budget (LOB) is \$1,009,842. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 492 Flinthills

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
276.2	264.8	279.0	279.0	3.0	282.0	150.0	0.0	7.7	
<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	
59.5	9.0	41.5	0.0	0.0	74.3	0.0	624.0	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
3,046,304	3,090,779	3,046,304	0	3,046,304	3,060,126	33.00%	1,009,842	1,032,211	1,009,842

#### Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Smith,

For the 2022-23 school year, the legal General Fund is \$8,044,416 and the legal Local Option Budget (LOB) is \$2,510,793. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 493 Columbus

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
903.8	859.7	873.7	873.7	18.0		891.7	252.5	0.0	31.7
<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	
222.6	46.4	68.9	0.0	0.0	211.3	0.0	1,725.1	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
8,376,635	8,044,416	8,044,416	0	8,044,416	8,482,961	31.00%	2,629,718	2,510,793	2,510,793

#### Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Larkin,

For the 2022-23 school year, the legal General Fund is \$5,417,828 and the legal Local Option Budget (LOB) is \$1,700,963. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 494 Syracuse

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
592.5	526.5	536.5	536.5	8.0	544.5	218.4	46.1	13.3	
<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	
153.4	33.3	37.1	0.0	0.0	71.9	0.0	1,118.0	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
5,417,828	5,580,654	5,417,828	0	5,417,828	5,486,978	31.00%	1,700,963	1,752,127	1,700,963

#### Column Notes

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 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Wachs,

For the 2022-23 school year, the legal General Fund is \$7,845,674 and the legal Local Option Budget (LOB) is \$2,616,833. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 495 Ft Larned

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using ~~\$4,846~~ BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
811.0	808.5	787.5	808.5	26.5	835.0	252.5	3.1	38.6	
<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	
200.9	39.5	51.6	0.0	0.0	269.1	0.0	1,690.3	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
8,191,194	7,845,674	7,845,674	0	7,845,674	8,284,934	33.00%	2,734,028	2,616,833	2,616,833

#### Column Notes

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 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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November 21, 2022

Brian Spencer, Superintendent  
USD 496 Pawnee Heights  
P.O. Box 98  
Rozel, KS 67574

PRELIMINARY LEGAL MAX

Dear Mr. Spencer,

For the 2022-23 school year, the legal General Fund is \$1,798,926 and the legal Local Option Budget (LOB) is \$596,484. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 496 Pawnee Heights

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
133.7	134.0	134.5	134.5	9.0	143.5	129.0	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	
29.0	3.0	20.2	0.0	0.0	43.9	0.0	368.6	12,690	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
1,798,926	1,833,566	1,798,926	0	1,798,926	1,807,526	33.00%	596,484	605,723	596,484

Column Notes

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 39 - 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  
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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Lewis,

For the 2022-23 school year, the legal General Fund is \$82,411,406 and the legal Local Option Budget (LOB) is \$25,503,212. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 497 Lawrence

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
10,624.9	9,973.1	9,985.6	9,985.6	26.0	10,011.6	350.8	153.4	247.2	
<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	
1,725.9	165.2	301.8	0.0	241.4	3,006.3	1.0	16,204.6	3,883,914	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
82,411,406	82,471,771	82,411,406	0	82,411,406	79,393,638	33.00%	26,199,901	25,503,212	25,503,212

Column Notes

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 39 - 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)

November 21, 2022

Melissa Kennedy, Superintendent  
USD 498 Valley Heights  
2274 6th Road  
Blue Rapids, KS 66411

PRELIMINARY LEGAL MAX

Dear Ms. Kennedy,

For the 2022-23 school year, the legal General Fund is \$4,062,886 and the legal Local Option Budget (LOB) is \$1,376,447. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 498 Valley Heights

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
410.9	383.4	398.9	398.9	7.5	406.4	182.1	1.1	12.0	
<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	
79.4	6.4	62.3	0.0	0.0	93.1	0.0	842.8	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
4,084,209	4,062,886	4,062,886	0	4,062,886	4,191,680	33.00%	1,383,254	1,376,447	1,376,447

Column Notes

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

November 21, 2022

Trey Moeller, Superintendent  
USD 499 Galena  
702 E. 7th Street  
Galena, KS 66739

PRELIMINARY LEGAL MAX

Dear Dr. Moeller,

For the 2022-23 school year, the legal General Fund is \$7,365,913 and the legal Local Option Budget (LOB) is \$2,296,781. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 499 Galena

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
811.3	762.4	759.8	762.4	16.1		778.5	250.4	0.2	18.1
<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	
219.7	47.7	5.5	0.0	0.0	190.8	0.0	1,510.9	79,682	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
7,401,503	7,365,913	7,365,913	0	7,365,913	7,408,972	31.00%	2,296,781	2,436,045	2,296,781

Column Notes

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 39 - 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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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Stubblefield,

For the 2022-23 school year, the legal General Fund is \$184,450,604 and the legal Local Option Budget (LOB) is \$60,951,396. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 500 Kansas City

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
21,594.3	20,509.3	19,917.7	20,509.3	902.1	21,411.4	750.3	1,643.9	381.1	
<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	
7,955.0	1,725.8	625.3	0.0	0.0	3,592.2	0.0	38,085.0	1,119,440	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
185,679,350	184,450,604	184,450,604	0	184,450,604	186,836,447	33.00%	61,656,028	60,951,396	60,951,396

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Anderson,

For the 2022-23 school year, the legal General Fund is \$104,070,897 and the legal Local Option Budget (LOB) is \$34,204,495. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 501 Topeka Public Schools

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
12,475.1	11,947.3	11,775.0	11,947.3	234.0	12,181.3	426.8	237.2	264.5	
<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	
4,207.4	912.8	88.9	0.0	0.0	3,876.4	0.0	22,195.3	1,732,527	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
109,290,951	104,070,897	104,070,897	0	104,070,897	108,767,308	33.00%	35,893,212	34,204,495	34,204,495

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. McDermeit,

For the 2022-23 school year, the legal General Fund is \$1,601,603 and the legal Local Option Budget (LOB) is \$356,750. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 502 Lewis

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
112.0	104.5	121.0	121.0	4.0	125.0	118.5	5.4	0.4	
<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	
32.4	7.0	13.9	0.0	0.0	34.7	0.0	337.3	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
1,634,556	1,601,603	1,601,603	0	1,601,603	1,654,371	31.00%	512,855	356,750	356,750

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Ms. Ray,

For the 2022-23 school year, the legal General Fund is \$11,256,408 and the legal Local Option Budget (LOB) is \$3,522,084. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 503 Parsons

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
1,251.2	1,224.3	1,214.0	1,224.3	28.0		1,252.3	201.2	3.5	27.2
<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	
445.3	96.6	14.3	0.0	0.0	276.3	0.0	2,316.7	29,680	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
11,256,408	11,457,454	11,256,408	0	11,256,408	11,361,560	31.00%	3,522,084	3,805,886	3,522,084

Column Notes

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 39 - 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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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Shaw,

For the 2022-23 school year, the legal General Fund is \$4,261,572 and the legal Local Option Budget (LOB) is \$1,422,956. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 504 Oswego

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
445.0	429.0	420.0	429.0	6.5		435.5	190.8	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	
115.7	21.8	9.3	0.0	0.0	114.7	0.0	887.8	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
4,302,279	4,261,572	4,261,572	0	4,261,572	4,353,248	33.00%	1,436,572	1,422,956	1,422,956

#### Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Bagshaw,

For the 2022-23 school year, the legal General Fund is \$3,723,182 and the legal Local Option Budget (LOB) is \$1,242,806. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 505 Chetopa-St. Paul

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
383.7	359.2	354.5	359.2	3.0		362.2	167.7	0.4	16.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
83.2	13.4	8.7	0.0	0.0	115.8	0.0	768.3	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
3,723,182	3,774,549	3,723,182	0	3,723,182	3,766,080	33.00%	1,242,806	1,259,989	1,242,806

#### Column Notes

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 39 - 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  
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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Wyrick,

For the 2022-23 school year, the legal General Fund is \$12,047,426 and the legal Local Option Budget (LOB) is \$3,768,084. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 506 Labette County

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
1,491.6	1,422.8	1,480.0	1,480.0	24.5	1,504.5	112.8	0.0	40.1	
<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	
365.4	79.3	136.8	0.0	0.0	384.2	0.0	2,623.1	61,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
12,773,143	12,047,426	12,047,426	0	12,047,426	12,859,490	31.00%	3,986,442	3,768,084	3,768,084

Column Notes

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 39 - 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)

November 21, 2022

Mike Ward, Superintendent  
USD 507 Satanta  
Box 279  
Satanta, KS 67870-0279

PRELIMINARY LEGAL MAX

Dear Mr. Ward,

For the 2022-23 school year, the legal General Fund is \$2,782,089 and the legal Local Option Budget (LOB) is \$890,992. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 507 Satanta

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
259.0	240.0	241.5	241.5	7.5	249.0	154.2	29.9	7.9	
<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	
67.3	14.6	16.2	0.0	0.0	35.0	0.0	574.1	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,782,089	2,867,378	2,782,089	0	2,782,089	2,874,167	31.00%	890,992	917,792	890,992

Column Notes

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 39 - 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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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mr. Pendergraft,

For the 2022-23 school year, the legal General Fund is \$7,779,165 and the legal Local Option Budget (LOB) is \$2,524,043. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 508 Baxter Springs

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>		<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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
852.4	789.4	786.5	789.4	21.5		810.9	251.9	0.4	20.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
226.5	49.1	14.2	0.0	0.0	207.0	0.0	1,580.4	207,200	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
7,865,818	7,779,165	7,779,165	0	7,779,165	7,749,310	33.00%	2,557,272	2,524,043	2,524,043

Column Notes

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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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

November 21, 2022

Dorsey Burgess, Superintendent  
USD 509 South Haven  
PO Box 229  
South Haven, KS 67140-0229

PRELIMINARY LEGAL MAX

Dear Mr. Burgess,

For the 2022-23 school year, the legal General Fund is \$2,267,443 and the legal Local Option Budget (LOB) is \$756,914. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 509 South Haven

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
187.8	197.6	188.5	197.6	2.0	199.6	149.8	0.0	5.8	
<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	
26.6	0.0	16.5	0.0	0.0	72.2	0.0	470.5	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
2,280,043	2,267,443	2,267,443	0	2,267,443	2,306,450	33.00%	761,129	756,914	756,914

Column Notes

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 39 - 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)

November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Mrs. Waldschmidt,

For the 2022-23 school year, the legal General Fund is \$1,852,141 and the legal Local Option Budget (LOB) is \$618,285. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 511 Attica

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
153.0	159.5	157.5	159.5	4.5	164.0	138.5	0.2	3.5	
<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	
38.7	6.6	5.4	0.0	0.0	53.7	0.0	410.6	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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
1,989,768	1,852,141	1,852,141	0	1,852,141	2,013,093	33.00%	664,321	618,285	618,285

#### Column Notes

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 39 - 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  
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November 21, 2022

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

PRELIMINARY LEGAL MAX

Dear Dr. Hubbard,

For the 2022-23 school year, the legal General Fund is \$188,921,869 and the legal Local Option Budget (LOB) is \$63,720,734. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,912, 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 2023 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.

School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 512 Shawnee Mission Pub Sch

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using \$4,846 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/21 & 2/20/22	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	
26,819.7	25,571.3	25,769.9	25,769.9	145.5	25,915.4	908.1	449.6	651.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
4,036.1	384.0	647.1	0.0	1,856.4	4,981.5	1.0	39,830.2	58,410	
<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)	Prior Year Total Reductions	2022-2023 Adj. Legal General Fund Budget	2022-2023 LOB Base General Fund	2022-2023 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2022-2023 Legal Max LOB Budget
193,075,559	188,921,869	188,921,869	0	188,921,869	197,275,208	33.00%	65,100,819	63,720,734	63,720,734

#### Column Notes

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