



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

November 21, 2022

David Grover, Superintendent  
USD 268 Cheney  
100 W 6th Ave.  
Cheney, KS 67025

PRELIMINARY LEGAL MAX

Dear Mr. Grover,

For the 2022-23 school year, the legal General Fund is \$6,791,184 and the legal Local Option Budget (LOB) is \$2,267,161. 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 268 Cheney

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
773.1	754.4	778.1	778.1	12.5		790.6	251.0	0.0	22.4
<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	
87.1	0.0	43.4	0.0	0.0	206.9	0.0	1,401.4	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
6,791,184	6,991,324	6,791,184	0	6,791,184	6,870,184	33.00%	2,267,161	2,334,107	2,267,161

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

Casey Robinson, Superintendent  
USD 269 Palco  
P. O. Box 38  
Damar, KS 67632

PRELIMINARY LEGAL MAX

Dear Mr. Robinson,

For the 2022-23 school year, the legal General Fund is \$1,171,763 and the legal Local Option Budget (LOB) is \$422,269. 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 269 Palco

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	
84.5	86.5	80.0	86.5	4.0	90.5	91.8	0.0	1.6	
<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	
19.4	2.5	15.3	0.0	0.0	25.8	0.0	246.9	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
1,196,477	1,171,763	1,171,763	0	1,171,763	1,304,653	33.00%	430,535	422,269	422,269

#### 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 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

Lisa Gehring, Superintendent  
USD 270 Plainville  
203 S. E. Cardinal  
Plainville, KS 67663

PRELIMINARY LEGAL MAX

Dear Mrs. Gehring,

For the 2022-23 school year, the legal General Fund is \$3,277,834 and the legal Local Option Budget (LOB) is \$1,028,016. 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 "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 270 Plainville

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	
352.9	337.4	333.0	337.4	4.0	341.4	160.5	0.0	14.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
62.4	1.9	12.8	0.0	0.0	94.7	0.0	688.4	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
3,335,986	3,277,834	3,277,834	0	3,277,834	3,375,125	31.00%	1,046,289	1,028,016	1,028,016

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

Sarah Armstrong, Superintendent  
USD 271 Stockton  
421 Main Street  
Stockton, KS 67669-1639

PRELIMINARY LEGAL MAX

Dear Mrs. Armstrong,

For the 2022-23 school year, the legal General Fund is \$3,337,925 and the legal Local Option Budget (LOB) is \$1,046,969. 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,

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 271 Stockton

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	
338.5	325.0	307.0	325.0	10.0	335.0	158.2	0.0	8.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
62.9	10.8	19.7	0.0	0.0	93.6	0.0	688.8	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
3,337,925	3,346,648	3,337,925	0	3,337,925	3,377,318	31.00%	1,046,969	1,117,433	1,046,969

#### Column Notes

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November 21, 2022

Jesse Janssen, Superintendent  
USD 272 Waconda  
Box 326  
Cawker City, KS 67430-0326

PRELIMINARY LEGAL MAX

Dear Mr. Janssen,

For the 2022-23 school year, the legal General Fund is \$3,171,314 and the legal Local Option Budget (LOB) is \$995,260. 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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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 272 Waconda

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	
278.2	286.7	295.3	295.3	12.5	307.8	148.2	0.4	11.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
64.4	9.0	43.3	0.0	0.0	89.2	0.0	674.1	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
3,266,689	3,173,161	3,173,161	-1,847	3,171,314	3,305,319	31.00%	1,024,649	995,260	995,260

#### 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

Jeff Travis, Superintendent  
USD 273 Beloit  
PO Box 547  
Beloit, KS 67420-0547

PRELIMINARY LEGAL MAX

Dear Mr. Travis,

For the 2022-23 school year, the legal General Fund is \$7,022,823 and the legal Local Option Budget (LOB) is \$2,344,546. 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 273 Beloit

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
733.9	731.9	750.8	750.8	33.5		784.3	250.7	1.5	20.5
<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	
144.7	1.4	42.8	0.0	0.0	210.4	0.0	1,456.3	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
7,057,230	7,022,823	7,022,823	0	7,022,823	7,139,561	33.00%	2,356,055	2,344,546	2,344,546

#### 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

Ken Bockwinkel, Superintendent  
USD 274 Oakley  
621 Center Avenue, Suite 103  
Oakley, KS 67748

PRELIMINARY LEGAL MAX

Dear Mr. Bockwinkel,

For the 2022-23 school year, the legal General Fund is \$3,960,151 and the legal Local Option Budget (LOB) is \$1,335,275. 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 274 Oakley

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	
399.5	417.1	417.5	417.5	0.0	417.5	185.5	4.8	11.3	
<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	
77.4	0.5	23.3	0.0	0.0	96.9	0.0	817.2	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
3,960,151	3,980,020	3,960,151	0	3,960,151	4,046,288	33.00%	1,335,275	1,341,921	1,335,275

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

Lamar Bergsten, Superintendent  
USD 275 Triplains  
Box 97  
Winona, KS 67764-0097

PRELIMINARY LEGAL MAX

Dear Mr. Bergsten,

For the 2022-23 school year, the legal General Fund is \$980,346 and the legal Local Option Budget (LOB) is \$327,320. 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 275 Triplains

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
69.5	66.0	73.3	73.3	0.0		73.3	74.4	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	
13.1	1.6	12.4	0.0	0.0	27.5	0.0	202.3	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
980,346	986,161	980,346	0	980,346	991,878	33.00%	327,320	329,265	327,320

#### 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

Dale Deighton, Superintendent  
USD 281 Graham County  
Box 309  
Hill City, KS 67642-0309

PRELIMINARY LEGAL MAX

Dear Mr. Deighton,

For the 2022-23 school year, the legal General Fund is \$3,802,172 and the legal Local Option Budget (LOB) is \$1,194,388. 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 281 Graham 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	
385.5	383.4	375.0	383.4	12.5	395.9	178.8	0.0	15.4	
<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	
87.6	12.0	36.3	0.0	0.0	92.4	0.0	818.4	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
3,965,966	3,802,172	3,802,172	0	3,802,172	4,018,891	31.00%	1,245,856	1,194,388	1,194,388

#### 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

Martin Burke, Superintendent  
USD 282 West Elk  
PO Box 607  
Howard, KS 67349-0607

PRELIMINARY LEGAL MAX

Dear Mr. Burke,

For the 2022-23 school year, the legal General Fund is \$5,251,210 and the legal Local Option Budget (LOB) is \$1,341,997. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, 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 282 West Elk

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
382.5	362.5	369.5	369.5	3.0		372.5	171.2	0.2	14.9
<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	
85.2	16.9	48.9	0.0	0.0	173.9	0.0	883.7	968,800	
<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
5,251,210	5,489,638	5,251,210	0	5,251,210	4,329,021	31.00%	1,341,997	1,369,405	1,341,997

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

Robert Young, Superintendent  
USD 283 Elk Valley  
PO Box 87  
Longton, KS 67352

PRELIMINARY LEGAL MAX

Dear Mr. Young,

For the 2022-23 school year, the legal General Fund is \$1,729,053 and the legal Local Option Budget (LOB) is \$541,757. 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 283 Elk 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	
107.6	111.8	92.6	111.8	2.5	114.3	111.6	0.0	2.9	
<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	
37.3	8.1	7.6	0.0	0.0	75.0	0.0	356.8	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
1,729,053	1,787,205	1,729,053	0	1,729,053	1,747,604	31.00%	541,757	560,030	541,757

#### 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

Glenna Grinstead, Superintendent  
USD 284 Chase County  
PO Box 569  
Cottonwood Falls, KS 66845-0569

PRELIMINARY LEGAL MAX

Dear Miss Grinstead,

For the 2022-23 school year, the legal General Fund is \$3,509,959 and the legal Local Option Budget (LOB) is \$1,083,103. 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 284 Chase 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	
351.5	341.5	347.2	347.2	0.0	347.2	162.5	0.4	17.9	
<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	
52.8	0.0	50.8	0.0	0.0	99.7	0.0	731.3	20,160	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
3,564,040	3,509,959	3,509,959	0	3,509,959	3,585,419	31.00%	1,111,480	1,083,103	1,083,103

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

Lance Rhodd, Superintendent  
USD 285 Cedar Vale  
PO Box 458  
Cedar Vale, KS 67024-0458

PRELIMINARY LEGAL MAX

Dear Mr. Rhodd,

For the 2022-23 school year, the legal General Fund is \$1,694,216 and the legal Local Option Budget (LOB) is \$450,000. 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 285 Cedar Vale

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	
123.8	136.0	124.7	136.0	1.0	137.0	125.5	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	
32.4	6.0	8.9	0.0	0.0	41.7	0.0	351.5	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
1,703,369	1,694,216	1,694,216	0	1,694,216	1,723,627	31.00%	534,324	450,000	450,000

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

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Topeka, Kansas 66612-1212  
(785) 296-3201  
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November 21, 2022

Kay Hill, Superintendent  
USD 286 Chautauqua Co Community  
416 E. Elm, Ste. B  
Sedan, KS 67361-1499

PRELIMINARY LEGAL MAX

Dear Mrs. Hill,

For the 2022-23 school year, the legal General Fund is \$4,161,260 and the legal Local Option Budget (LOB) is \$1,231,550. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, 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 286 Chautauqua Co Community

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	
357.6	350.4	369.3	369.3	6.5	375.8	172.3	1.3	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	
112.3	24.4	33.1	0.0	0.0	147.9	0.0	875.2	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
4,241,219	4,161,260	4,161,260	0	4,161,260	4,289,298	31.00%	1,329,682	1,231,550	1,231,550

#### 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

Jerry Turner, Superintendent  
USD 287 West Franklin  
510 E. Franklin St  
Pomona, KS 66076

PRELIMINARY LEGAL MAX

Dear Mr. Turner,

For the 2022-23 school year, the legal General Fund is \$6,140,636 and the legal Local Option Budget (LOB) is \$1,923,619. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, 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 287 West Franklin

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	
587.5	586.9	614.0	614.0	3.5	617.5	232.4	0.0	22.0	
<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	
107.4	2.6	84.2	0.0	0.0	199.9	0.0	1,266.0	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
6,140,636	6,385,413	6,140,636	0	6,140,636	6,205,222	31.00%	1,923,619	1,996,557	1,923,619

#### 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

Nathan Hinrichs, Superintendent  
USD 288 Central Heights  
3521 Ellis Road  
Richmond, KS 66080-9801

PRELIMINARY LEGAL MAX

Dear Mr. Hinrichs,

For the 2022-23 school year, the legal General Fund is \$5,067,113 and the legal Local Option Budget (LOB) is \$1,685,850. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, 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 288 Central 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
490.3	476.2	500.3	500.3	3.0		503.3	208.9	0.6	22.6
<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	
107.4	11.7	71.6	0.0	0.0	122.9	0.0	1,049.0	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
5,089,054	5,067,113	5,067,113	0	5,067,113	5,144,721	33.00%	1,697,758	1,685,850	1,685,850

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

Ryan Bradbury, Superintendent  
USD 289 Wellsville  
602 Walnut  
Wellsville, KS 66092

PRELIMINARY LEGAL MAX

Dear Mr. Bradbury,

For the 2022-23 school year, the legal General Fund is \$6,648,121 and the legal Local Option Budget (LOB) is \$2,076,188. 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 289 Wellsville

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
744.0	717.0	741.5	741.5	12.5		754.0	248.8	0.2	25.9
<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	
102.6	0.0	52.9	0.0	0.0	198.6	0.0	1,383.0	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
6,707,618	6,648,121	6,648,121	0	6,648,121	6,780,395	31.00%	2,101,922	2,076,188	2,076,188

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

Ryan Cobbs, Superintendent  
USD 290 Ottawa  
1404 S Ash  
Ottawa, KS 66067-2223

PRELIMINARY LEGAL MAX

Dear Dr. Cobbs,

For the 2022-23 school year, the legal General Fund is \$17,727,157 and the legal Local Option Budget (LOB) is \$5,874,073. 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 290 Ottawa

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
2,332.0	2,156.9	2,190.8	2,190.8	28.0		2,218.8	77.7	8.0	61.0
<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	
510.1	80.9	76.9	0.0	0.0	618.7	0.0	3,652.1	69,440	
<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
17,767,517	17,727,157	17,727,157	0	17,727,157	17,898,461	33.00%	5,906,492	5,874,073	5,874,073

#### 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

Gary Kraus, Superintendent  
USD 291 Grinnell Public Schools  
P.O. Box 68  
Grinnell, KS 67738-0068

PRELIMINARY LEGAL MAX

Dear Mr. Kraus,

For the 2022-23 school year, the legal General Fund is \$863,557 and the legal Local Option Budget (LOB) is \$259,000. 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 "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 291 Grinnell 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	
64.1	68.0	63.0	68.0	0.5	68.5	69.5	0.0	0.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
8.2	0.0	8.5	0.0	0.0	22.9	0.0	178.2	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
863,557	916,863	863,557	0	863,557	873,880	31.00%	270,903	259,000	259,000

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.





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

November 21, 2022

Gary Kraus, Superintendent  
USD 292 Wheatland  
P.O. Box 165  
Grainfield, KS 67737-0165

PRELIMINARY LEGAL MAX

Dear Mr. Kraus,

For the 2022-23 school year, the legal General Fund is \$1,354,942 and the legal Local Option Budget (LOB) is \$478,995. 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 292 Wheatland

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
121.5	105.0	107.0	107.0	0.0		107.0	106.5	0.0	2.0
<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	
19.8	0.6	19.4	0.0	0.0	24.3	0.0	279.6	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
1,354,942	1,364,634	1,354,942	0	1,354,942	1,451,499	33.00%	478,995	482,237	478,995

#### 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

Kurt Brown, Superintendent  
USD 293 Quinter Public Schools  
PO Box 540  
Quinter, KS 67752

PRELIMINARY LEGAL MAX

Dear Mr. Brown,

For the 2022-23 school year, the legal General Fund is \$3,119,489 and the legal Local Option Budget (LOB) is \$1,041,274. 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 293 Quinter 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
299.5	299.8	307.5	307.5	1.0		308.5	148.5	0.4	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	
42.1	0.0	27.3	0.0	0.0	105.0	0.0	643.8	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
3,119,855	3,125,670	3,119,855	-366	3,119,489	3,155,376	33.00%	1,041,274	1,043,219	1,041,274

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

Joel Applegate, Superintendent  
USD 294 Oberlin  
131 E Commercial  
Oberlin, KS 67749

PRELIMINARY LEGAL MAX

Dear Dr. Applegate,

For the 2022-23 school year, the legal General Fund is \$3,530,311 and the legal Local Option Budget (LOB) is \$1,076,421. 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 294 Oberlin

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	
337.4	348.9	357.9	357.9	13.5	371.4	170.8	0.0	6.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
91.0	15.0	32.3	0.0	0.0	78.8	0.0	766.1	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
3,712,521	3,530,311	3,530,311	0	3,530,311	3,757,929	31.00%	1,164,958	1,076,421	1,076,421

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

November 21, 2022

Mark Penka, Superintendent  
USD 297 St Francis Comm Sch  
PO Box 1110  
St Francis, KS 67756-1110

PRELIMINARY LEGAL MAX

Dear Mr. Penka,

For the 2022-23 school year, the legal General Fund is \$2,785,481 and the legal Local Option Budget (LOB) is \$844,480. 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 297 St Francis Comm 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	
263.8	269.5	282.5	282.5	0.0	282.5	149.9	3.1	6.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
53.7	1.2	27.1	0.0	0.0	51.1	0.0	575.5	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
2,788,873	2,785,481	2,785,481	0	2,785,481	2,823,285	30.00%	846,986	844,480	844,480

#### 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

Scott Crenshaw, Superintendent  
USD 298 Lincoln  
PO Box 289  
Lincoln, KS 67455-0289

PRELIMINARY LEGAL MAX

Dear Mr. Crenshaw,

For the 2022-23 school year, the legal General Fund is \$3,336,956 and the legal Local Option Budget (LOB) is \$1,046,774. 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 298 Lincoln

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	
311.1	310.0	308.5	310.0	10.5	320.5	152.9	0.4	11.3	
<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	
80.3	17.4	35.4	0.0	0.0	89.5	0.0	707.7	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
3,429,514	3,336,956	3,336,956	0	3,336,956	3,470,509	31.00%	1,075,858	1,046,774	1,046,774

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

Jeff Starkey, Superintendent  
USD 299 Sylvan Grove  
PO Box 303  
Sylvan Grove, KS 67481

PRELIMINARY LEGAL MAX

Dear Mr. Starkey,

For the 2022-23 school year, the legal General Fund is \$2,558,305 and the legal Local Option Budget (LOB) is \$640,007. 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 299 Sylvan Grove

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	
231.4	227.5	229.6	229.6	4.0	233.6	154.2	0.0	21.3	
<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	
43.1	2.0	49.1	0.0	0.0	60.0	0.0	563.3	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
2,729,752	2,645,916	2,645,916	-87,611	2,558,305	2,762,760	31.00%	856,456	640,007	640,007

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

Ty Theurer, Superintendent  
USD 300 Comanche County  
PO Box 721  
Coldwater, KS 67029-0721

PRELIMINARY LEGAL MAX

Dear Mr. Theurer,

For the 2022-23 school year, the legal General Fund is \$3,261,935 and the legal Local Option Budget (LOB) is \$1,048,462. 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 300 Comanche 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	
326.5	286.5	308.0	308.0	5.5	313.5	150.4	0.0	5.1	
<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	
62.0	6.1	60.6	0.0	0.0	99.4	0.0	697.1	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
3,378,147	3,343,255	3,343,255	-81,320	3,261,935	3,417,502	31.00%	1,059,426	1,048,462	1,048,462

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

Derek Reinhardt, Superintendent  
USD 303 Ness City  
414 E Chestnut  
Ness City, KS 67560

PRELIMINARY LEGAL MAX

Dear Mr. Reinhardt,

For the 2022-23 school year, the legal General Fund is \$2,699,222 and the legal Local Option Budget (LOB) is \$819,747. 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 303 Ness 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	
270.5	277.8	269.0	277.8	7.0	284.8	149.4	5.2	8.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
46.5	2.8	9.1	0.0	0.0	51.2	0.0	557.0	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
2,699,222	2,718,121	2,699,222	0	2,699,222	2,732,490	30.00%	819,747	853,010	819,747

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

Linn Exline, Superintendent  
USD 305 Salina  
Box 797  
Salina, KS 67402-0797

PRELIMINARY LEGAL MAX

Dear Mrs. Exline,

For the 2022-23 school year, the legal General Fund is \$53,818,945 and the legal Local Option Budget (LOB) is \$17,723,492. 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 305 Salina

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	
6,957.8	6,668.6	6,518.2	6,668.6	79.5	6,748.1	236.5	93.2	148.4	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,703.7	369.6	172.3	0.0	0.0	1,857.2	1.0	11,330.0	502,030	
<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
55,407,210	53,818,945	53,818,945	0	53,818,945	55,525,482	33.00%	18,323,409	17,723,492	17,723,492

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

November 21, 2022

Roger Stumpf, Superintendent  
USD 306 Southeast Of Saline  
5056 E. K-4 Highway  
Gypsum, KS 67448-9762

PRELIMINARY LEGAL MAX

Dear Mr. Stumpf,

For the 2022-23 school year, the legal General Fund is \$6,029,395 and the legal Local Option Budget (LOB) is \$1,831,464. 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 306 Southeast Of Saline

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	
693.5	644.0	676.2	676.2	0.0	676.2	241.0	0.0	18.8	
<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	
67.8	0.0	90.5	0.0	0.0	164.9	0.0	1,259.2	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
6,102,083	6,033,755	6,033,755	-4,360	6,029,395	6,174,141	30.00%	1,852,242	1,831,464	1,831,464

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 Rowley, Superintendent  
USD 307 Ell-Saline  
P.O. Box 157  
Brookville, KS 67425-0157

PRELIMINARY LEGAL MAX

Dear Mr. Rowley,

For the 2022-23 school year, the legal General Fund is \$4,446,205 and the legal Local Option Budget (LOB) is \$1,484,388. 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 307 EII-Saline

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
478.5	459.0	417.0	459.0	3.5		462.5	198.4	2.4	5.6
<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	
70.2	1.3	46.6	0.0	0.0	130.5	0.0	917.5	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
4,446,205	4,838,589	4,446,205	0	4,446,205	4,498,144	33.00%	1,484,388	1,604,339	1,484,388

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

Dawn Johnson, Superintendent  
USD 308 Hutchinson Public Schools  
1520 North Plum  
Hutchinson, KS 67501

PRELIMINARY LEGAL MAX

Dear Dr. Johnson,

For the 2022-23 school year, the legal General Fund is \$35,248,373 and the legal Local Option Budget (LOB) is \$10,776,610. 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 308 Hutchinson 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	
4,272.1	4,042.4	3,842.1	4,042.4	97.0	4,139.4	145.0	27.0	107.2	
<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	
1,139.3	247.2	18.0	0.0	0.0	1,271.2	0.0	7,094.3	869,395	
<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
35,248,373	36,329,057	35,248,373	0	35,248,373	34,763,257	31.00%	10,776,610	11,096,686	10,776,610

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

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November 21, 2022

Curtis Nightingale, Interim Superintendent  
USD 309 Nickerson  
4501 West Fourth  
Hutchinson, KS 67501-9131

PRELIMINARY LEGAL MAX

Dear Mr. Nightingale,

For the 2022-23 school year, the legal General Fund is \$9,771,842 and the legal Local Option Budget (LOB) is \$2,894,215. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, 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,

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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 309 Nickerson

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	
1,046.0	1,006.3	954.7	1,006.3	3.5	1,009.8	245.4	6.6	13.0	
<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	
237.6	51.6	79.9	0.0	0.0	285.0	0.0	1,928.9	488,541	
<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
9,835,990	9,771,842	9,771,842	0	9,771,842	9,456,030	31.00%	2,931,369	2,894,215	2,894,215

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

Betsy McKinney, Superintendent  
USD 310 Fairfield  
16115 South Langdon Road  
Langdon, KS 67583-9052

PRELIMINARY LEGAL MAX

Dear Mrs. McKinney,

For the 2022-23 school year, the legal General Fund is \$3,029,337 and the legal Local Option Budget (LOB) is \$976,645. 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 310 Fairfield

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	
278.5	256.6	255.1	256.6	12.5	269.1	152.3	1.3	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	
69.7	15.1	65.0	0.0	0.0	77.7	0.0	655.6	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
3,177,038	3,104,832	3,104,832	-75,495	3,029,337	3,223,657	31.00%	999,334	976,645	976,645

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

Ashley Anderson, Superintendent  
USD 311 Pretty Prairie  
PO Box 218  
Pretty Prairie, KS 67570-0218

PRELIMINARY LEGAL MAX

Dear Mrs. Anderson,

For the 2022-23 school year, the legal General Fund is \$3,068,972 and the legal Local Option Budget (LOB) is \$962,691. 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 311 Pretty Prairie

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	
296.2	285.1	301.1	301.1	8.5	309.6	148.9	0.0	3.6	
<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	
51.8	3.0	33.6	0.0	0.0	82.8	0.0	633.3	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
3,068,972	3,106,771	3,068,972	0	3,068,972	3,105,456	31.00%	962,691	974,569	962,691

#### 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 Idacavage, Superintendent  
USD 312 Haven Public Schools  
P.O. Box 130  
Haven, KS 67543-0130

PRELIMINARY LEGAL MAX

Dear Mr. Idacavage,

For the 2022-23 school year, the legal General Fund is \$7,222,121 and the legal Local Option Budget (LOB) is \$2,203,281. 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 312 Haven 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
734.5	684.3	729.0	729.0	11.0		740.0	247.7	4.1	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	
147.6	13.2	83.6	0.0	0.0	211.2	0.0	1,486.4	156,872	
<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
7,359,966	7,273,729	7,273,729	-51,608	7,222,121	7,287,137	31.00%	2,259,012	2,203,281	2,203,281

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

Cindy Couchman, Superintendent  
USD 313 Buhler  
406 W 7th  
Buhler, KS 67522

PRELIMINARY LEGAL MAX

Dear Mrs. Couchman,

For the 2022-23 school year, the legal General Fund is \$17,078,618 and the legal Local Option Budget (LOB) is \$5,474,855. 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 313 Buhler

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	
2,232.0	2,188.5	2,172.3	2,188.5	21.5	2,210.0	77.4	4.1	56.6	
<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	
305.4	1.5	163.6	0.0	0.0	597.4	0.0	3,416.0	869,680	
<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
17,423,616	17,078,618	17,078,618	0	17,078,618	16,739,794	33.00%	5,524,132	5,474,855	5,474,855

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

Shelly Angelos, Superintendent  
USD 314 Brewster  
PO Box 220  
Brewster, KS 67732-0220

PRELIMINARY LEGAL MAX

Dear Mrs. Angelos,

For the 2022-23 school year, the legal General Fund is \$1,550,344 and the legal Local Option Budget (LOB) is \$510,164. 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 314 Brewster

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	
109.0	121.0	114.6	121.0	0.0	121.0	116.0	0.0	3.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
20.3	0.4	13.1	0.0	0.0	41.3	0.0	315.3	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
1,550,344	1,598,858	1,550,344	0	1,550,344	1,545,953	33.00%	510,164	522,646	510,164

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

Katina Brenn, Superintendent  
USD 315 Colby Public Schools  
600 W Third St  
Colby, KS 67701-2000

PRELIMINARY LEGAL MAX

Dear Ms. Brenn,

For the 2022-23 school year, the legal General Fund is \$7,688,179 and the legal Local Option Budget (LOB) is \$2,502,288. 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 315 Colby 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
914.8	909.9	942.0	942.0	14.0		956.0	249.8	13.5	26.8
<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	
149.1	3.7	52.4	0.0	0.0	156.2	0.0	1,607.5	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
7,789,945	7,688,179	7,688,179	0	7,688,179	8,175,048	31.00%	2,534,265	2,502,288	2,502,288

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

Mary Ellen Welshhon, Interim Superintendent  
USD 316 Golden Plains  
P.O. Box 199  
Selden, KS 67757-0199

PRELIMINARY LEGAL MAX

Dear Mrs. Welshhon,

For the 2022-23 school year, the legal General Fund is \$2,099,287 and the legal Local Option Budget (LOB) is \$662,074. 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 316 Golden 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	
178.5	165.2	166.0	166.0	2.5	168.5	140.3	2.8	3.4	
<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	
43.6	9.5	15.2	0.0	0.0	68.0	0.0	451.3	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
2,187,000	2,099,287	2,099,287	0	2,099,287	2,224,631	31.00%	689,636	662,074	662,074

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

Rob McKim, Superintendent  
USD 320 Wamego  
1008 8th Street  
Wamego, KS 66547-9520

PRELIMINARY LEGAL MAX

Dear Mr. McKim,

For the 2022-23 school year, the legal General Fund is \$11,242,747 and the legal Local Option Budget (LOB) is \$3,536,902. 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 320 Wamego

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
1,534.4	1,525.5	1,609.3	1,609.3	0.0		1,609.3	63.3	0.6	25.8
<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	
184.4	0.0	96.3	0.0	0.0	387.0	0.0	2,366.7	87,761	
<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
11,556,789	11,333,558	11,333,558	-90,811	11,242,747	11,599,454	31.00%	3,595,831	3,536,902	3,536,902

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

November 21, 2022

Kerry Lacock, Superintendent  
USD 321 Kaw Valley  
411 W. Lasley  
St. Marys, KS 66536-1715

PRELIMINARY LEGAL MAX

Dear Mr. Lacock,

For the 2022-23 school year, the legal General Fund is \$9,244,423 and the legal Local Option Budget (LOB) is \$3,160,135. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, 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 321 Kaw 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	
1,071.0	1,029.3	1,020.0	1,029.3	16.0	1,045.3	241.4	0.0	23.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
163.6	0.7	83.3	0.0	0.0	396.8	0.0	1,954.9	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
9,473,445	9,484,107	9,473,445	-229,022	9,244,423	9,576,168	33.00%	3,160,135	3,163,702	3,160,135

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

Trevor Ashcraft, Superintendent  
USD 322 Onaga-Havensville-Wheaton  
PO Box 60  
Onaga, KS 66521

PRELIMINARY LEGAL MAX

Dear Mr. Ashcraft,

For the 2022-23 school year, the legal General Fund is \$2,818,855 and the legal Local Option Budget (LOB) is \$905,724. 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 322 Onaga-Havensville-Wheaton

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	
304.3	284.0	294.0	294.0	6.5	300.5	145.4	0.0	9.3	
<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	
49.4	0.0	38.0	0.0	0.0	50.8	0.0	593.4	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
2,881,216	2,865,009	2,865,009	-46,154	2,818,855	2,943,795	31.00%	912,576	905,724	905,724

#### 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

Joan Simoneau, Superintendent  
USD 323 Rock Creek  
9353 Flush Road  
St. George, KS 66535

PRELIMINARY LEGAL MAX

Dear Mr. Simoneau,

For the 2022-23 school year, the legal General Fund is \$9,772,391 and the legal Local Option Budget (LOB) is \$3,052,637. 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 323 Rock Creek

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	
1,133.0	1,153.5	1,214.0	1,214.0	8.0	1,222.0	208.9	0.7	27.5	
<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	
136.5	0.0	163.0	0.0	0.0	278.9	0.0	2,037.5	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
9,907,325	9,772,391	9,772,391	0	9,772,391	9,989,665	31.00%	3,096,796	3,052,637	3,052,637

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

Michael Gower, Superintendent  
USD 325 Phillipsburg  
240 S 7th  
Phillipsburg, KS 67661-2798

PRELIMINARY LEGAL MAX

Dear Mr. Gower,

For the 2022-23 school year, the legal General Fund is \$5,294,740 and the legal Local Option Budget (LOB) is \$1,660,274. 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 325 Phillipsburg

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
590.5	579.5	560.0	579.5	4.0		583.5	226.3	0.0	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	
102.6	5.8	26.6	0.0	0.0	167.4	0.0	1,132.6	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
5,488,580	5,294,740	5,294,740	0	5,294,740	5,552,202	31.00%	1,721,183	1,660,274	1,660,274

#### 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

Michael Gower, Superintendent  
USD 326 Logan  
Box 98  
Logan, KS 67646-0098

PRELIMINARY LEGAL MAX

Dear Mr. Gower,

For the 2022-23 school year, the legal General Fund is \$1,644,732 and the legal Local Option Budget (LOB) is \$521,655. 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 326 Logan

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	
123.2	132.6	127.0	132.6	3.5	136.1	125.0	0.0	3.7	
<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	
24.2	2.0	14.6	0.0	0.0	38.2	0.0	343.8	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
1,666,055	1,644,732	1,644,732	0	1,644,732	1,717,632	31.00%	532,466	521,655	521,655

#### 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.

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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

Deena Hilbig, Superintendent  
USD 327 Ellsworth  
P.O. Box 306  
Ellsworth, KS 67439-0306

PRELIMINARY LEGAL MAX

Dear Mrs. Hilbig,

For the 2022-23 school year, the legal General Fund is \$5,748,313 and the legal Local Option Budget (LOB) is \$1,827,967. 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 327 Ellsworth

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
631.1	575.6	633.7	633.7	0.0		633.7	235.0	0.4	13.0
<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	
95.8	1.3	68.0	0.0	0.0	160.2	0.0	1,207.4	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
5,851,060	5,827,800	5,827,800	-79,487	5,748,313	5,920,246	31.00%	1,835,276	1,827,967	1,827,967

#### 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

Troy Pitsch, Superintendent  
USD 329 Wabaunsee  
PO Box 157  
Alma, KS 66401-0157

PRELIMINARY LEGAL MAX

Dear Dr. Pitsch,

For the 2022-23 school year, the legal General Fund is \$3,913,336 and the legal Local Option Budget (LOB) is \$1,341,695. 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 329 Wabaunsee

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	
425.9	410.9	381.6	410.9	5.0	415.9	185.0	0.4	14.9	
<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	
44.5	1.7	56.0	0.0	0.0	91.2	0.0	809.6	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
3,928,922	4,021,750	3,928,922	-15,586	3,913,336	4,065,743	33.00%	1,341,695	1,370,872	1,341,695

#### 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

William Clark, Superintendent  
USD 330 Mission Valley  
PO Box 158  
Eskridge, KS 66423-0158

PRELIMINARY LEGAL MAX

Dear Mr. Clark,

For the 2022-23 school year, the legal General Fund is \$4,799,048 and the legal Local Option Budget (LOB) is \$1,500,601. 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 330 Mission 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
437.7	430.0	438.5	438.5	6.5		445.0	193.5	0.0	20.9
<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	
62.9	0.0	77.0	0.0	0.0	189.5	0.0	988.8	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
4,802,925	4,799,048	4,799,048	0	4,799,048	4,844,579	31.00%	1,501,819	1,500,601	1,500,601

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

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

Kevin Hansford, Interim Superintendent  
USD 331 Kingman - Norwich  
115 North Main Street  
Kingman, KS 67068

PRELIMINARY LEGAL MAX

Dear Mr. Hansford,

For the 2022-23 school year, the legal General Fund is \$8,257,823 and the legal Local Option Budget (LOB) is \$2,708,499. 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 331 Kingman - Norwich

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
817.6	765.9	815.3	815.3	21.0		836.3	252.5	0.0	30.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
179.1	22.5	65.2	0.0	0.0	308.9	0.0	1,694.7	72,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
8,285,316	8,257,823	8,257,823	0	8,257,823	8,303,850	33.00%	2,740,271	2,708,499	2,708,499

#### 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].

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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

Robert Reed, Superintendent  
USD 332 Cunningham  
PO Box 67  
Cunningham, KS 67035-0067

PRELIMINARY LEGAL MAX

Dear Mr. Reed,

For the 2022-23 school year, the legal General Fund is \$2,352,248 and the legal Local Option Budget (LOB) is \$737,704. 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

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

November 21, 2022

PRELIMINARY LEGAL MAX

USD 332 Cunningham

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	
178.5	179.2	209.0	209.0	1.5	210.5	151.9	0.0	4.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
24.7	0.0	27.1	0.0	0.0	67.1	0.0	485.4	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
2,352,248	2,360,971	2,352,248	0	2,352,248	2,379,690	31.00%	737,704	740,445	737,704

#### 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

Quentin Breese, Superintendent  
USD 333 Concordia  
217 W 7th  
Concordia, KS 66901-2803

PRELIMINARY LEGAL MAX

Dear Mr. Breese,

For the 2022-23 school year, the legal General Fund is \$9,191,893 and the legal Local Option Budget (LOB) is \$3,088,038. 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 333 Concordia

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	
1,076.0	1,054.9	1,101.8	1,101.8	13.5	1,115.3	231.1	2.4	43.9	
<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	
239.6	34.5	57.1	0.0	0.0	230.9	0.0	1,954.8	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
9,489,761	9,191,893	9,191,893	0	9,191,893	9,642,587	33.00%	3,182,054	3,088,038	3,088,038

#### 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

Roger Perkins, Superintendent  
USD 334 Southern Cloud  
P.O. Box 334  
Miltonvale, KS 67466-0334

PRELIMINARY LEGAL MAX

Dear Mr. Perkins,

For the 2022-23 school year, the legal General Fund is \$2,082,219 and the legal Local Option Budget (LOB) is \$685,591. 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 334 Southern Cloud

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
142.5	156.0	153.0	156.0	0.0		156.0	135.1	0.0	5.3
<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	
43.1	9.3	6.8	0.0	0.0	68.3	0.0	423.9	28,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
2,082,219	2,113,252	2,082,219	0	2,082,219	2,077,547	33.00%	685,591	697,748	685,591

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

Jim Howard, Superintendent  
USD 335 North Jackson  
12692 266th Road  
Holton, KS 66436-1794

PRELIMINARY LEGAL MAX

Dear Mr. Howard,

For the 2022-23 school year, the legal General Fund is \$3,439,152 and the legal Local Option Budget (LOB) is \$1,088,240. 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 335 North Jackson

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	
358.0	299.0	349.1	349.1	11.5	360.6	167.2	0.0	18.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
68.2	1.4	56.7	0.0	0.0	67.3	0.0	740.0	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
3,586,040	3,467,798	3,467,798	-28,646	3,439,152	3,630,302	31.00%	1,125,394	1,088,240	1,088,240

#### 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

Bob Davies, Superintendent  
USD 336 Holton  
P.O. Box 352  
Holton, KS 66436-1947

PRELIMINARY LEGAL MAX

Dear Mr. Davies,

For the 2022-23 school year, the legal General Fund is \$8,904,320 and the legal Local Option Budget (LOB) is \$2,911,392. 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 336 Holton

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	
1,049.5	975.1	1,003.7	1,003.7	18.0	1,021.7	244.2	14.2	23.4	
<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	
199.9	21.0	69.9	0.0	0.0	197.2	2.0	1,793.5	215,165	
<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
8,906,466	8,904,320	8,904,320	0	8,904,320	8,822,400	33.00%	2,911,392	2,924,197	2,911,392

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

November 21, 2022

Aaric Davis, Superintendent  
USD 337 Royal Valley  
Box 219  
Mayetta, KS 66509-0219

PRELIMINARY LEGAL MAX

Dear Mr. Davis,

For the 2022-23 school year, the legal General Fund is \$7,505,863 and the legal Local Option Budget (LOB) is \$2,345,658. 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 337 Royal 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
847.0	802.0	803.5	803.5	9.5		813.0	251.9	0.4	16.6
<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	
167.9	23.1	106.5	0.0	0.0	198.3	0.0	1,577.7	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
7,651,134	7,505,863	7,505,863	0	7,505,863	7,736,593	31.00%	2,398,344	2,345,658	2,345,658

#### 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

John Hamon, Superintendent  
USD 338 Valley Falls  
700 Oak Street  
Valley Falls, KS 66088-1263

PRELIMINARY LEGAL MAX

Dear Mr. Hamon,

For the 2022-23 school year, the legal General Fund is \$3,738,376 and the legal Local Option Budget (LOB) is \$1,264,687. 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 338 Valley Falls

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	
367.5	378.0	382.0	382.0	3.0	385.0	175.3	0.0	18.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
58.6	0.0	29.0	0.0	0.0	127.8	0.0	794.3	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
3,849,178	3,789,087	3,789,087	-50,711	3,738,376	3,893,293	33.00%	1,284,787	1,264,687	1,264,687

#### 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

Brad Kempf, Superintendent  
USD 339 Jefferson County North  
310 5th Street  
Winchester, KS 66097-4902

PRELIMINARY LEGAL MAX

Dear Dr. Kempf,

For the 2022-23 school year, the legal General Fund is \$4,377,931 and the legal Local Option Budget (LOB) is \$1,368,904. 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 339 Jefferson County North

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
450.0	435.0	428.5	435.0	6.0		441.0	192.4	0.0	8.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
62.4	0.0	41.5	0.0	0.0	155.5	0.0	901.1	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
4,377,931	4,411,853	4,377,931	0	4,377,931	4,415,820	31.00%	1,368,904	1,379,563	1,368,904

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

Jason Crawford, Superintendent  
USD 340 Jefferson West  
PO Box 267  
Meriden, KS 66512-0267

PRELIMINARY LEGAL MAX

Dear Mr. Crawford,

For the 2022-23 school year, the legal General Fund is \$7,346,429 and the legal Local Option Budget (LOB) is \$2,440,827. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, 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 340 Jefferson West

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
859.2	826.5	792.5	826.5	0.0		826.5	252.3	0.0	16.4
<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	
97.8	0.0	74.3	0.0	0.0	256.3	1.0	1,524.6	18,200	
<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
7,406,412	7,346,429	7,346,429	0	7,346,429	7,467,177	33.00%	2,464,168	2,440,827	2,440,827

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].

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

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

November 21, 2022

Mike Mathes, Superintendent  
USD 341 Oskaloosa Public Schools  
404 Park Street  
Oskaloosa, KS 66066-5022

PRELIMINARY LEGAL MAX

Dear Mr. Mathes,

For the 2022-23 school year, the legal General Fund is \$5,816,169 and the legal Local Option Budget (LOB) is \$1,822,903. 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 341 Oskaloosa 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	
555.0	552.5	569.0	569.0	15.0	584.0	226.4	0.0	7.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
103.1	5.3	48.8	0.0	0.0	225.0	0.0	1,200.2	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
5,816,169	5,868,291	5,816,169	0	5,816,169	5,880,332	31.00%	1,822,903	1,887,550	1,822,903

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

Jerome Johnson, Superintendent  
USD 342 McLouth  
Box 40  
McLouth, KS 66054-0040

PRELIMINARY LEGAL MAX

Dear Mr. Johnson,

For the 2022-23 school year, the legal General Fund is \$4,577,586 and the legal Local Option Budget (LOB) is \$1,431,436. 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 342 McLouth

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
455.5	442.0	431.0	442.0	12.5		454.5	196.2	0.0	10.2
<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	
80.8	3.0	41.4	0.0	0.0	165.4	0.0	951.5	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
4,610,969	4,577,586	4,577,586	0	4,577,586	4,662,724	31.00%	1,445,444	1,431,436	1,431,436

#### 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

J.B. Elliott, Superintendent  
USD 343 Perry Public Schools  
Box 729  
Perry, KS 66073-0729

PRELIMINARY LEGAL MAX

Dear Mr. Elliott,

For the 2022-23 school year, the legal General Fund is \$6,886,436 and the legal Local Option Budget (LOB) is \$2,288,371. 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 343 Perry 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
735.5	723.0	733.1	733.1	5.0		738.1	247.5	0.6	11.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
122.9	1.7	83.0	0.0	0.0	219.9	0.0	1,424.8	78,400	
<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
6,982,981	6,886,436	6,886,436	0	6,886,436	6,984,069	33.00%	2,304,743	2,288,371	2,288,371

#### 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

Travis Laver, Superintendent  
USD 344 Pleasanton  
Box 480  
Pleasanton, KS 66075

PRELIMINARY LEGAL MAX

Dear Mr. Laver,

For the 2022-23 school year, the legal General Fund is \$3,568,110 and the legal Local Option Budget (LOB) is \$1,191,549. 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 344 Pleasanton

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	
338.9	331.4	343.0	343.0	12.5	355.5	165.4	0.0	9.3	
<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	
89.1	19.4	16.5	0.0	0.0	90.4	0.0	745.6	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
3,613,178	3,568,110	3,568,110	0	3,568,110	3,656,437	33.00%	1,206,624	1,191,549	1,191,549

#### 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

Brad Willson, Superintendent  
USD 345 Seaman  
901 NW Lyman Rd  
Topeka, KS 66608-1900

PRELIMINARY LEGAL MAX

Dear Mr. Willson,

For the 2022-23 school year, the legal General Fund is \$28,062,866 and the legal Local Option Budget (LOB) is \$9,336,363. 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 345 Seaman

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
3,765.6	3,701.9	3,667.1	3,701.9	59.5		3,761.4	131.8	3.9	114.5
<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	
591.9	35.3	252.0	0.0	0.0	1,027.8	0.0	5,918.6	134,755	
<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
28,816,291	28,062,866	28,062,866	0	28,062,866	29,004,249	33.00%	9,571,402	9,336,363	9,336,363

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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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

Shawn Thomas, Superintendent  
USD 346 Jayhawk  
PO Box 278  
Mound City, KS 66056-0278

PRELIMINARY LEGAL MAX

Dear Mr. Thomas,

For the 2022-23 school year, the legal General Fund is \$5,979,049 and the legal Local Option Budget (LOB) is \$1,871,075. 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 346 layhawk

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
565.5	550.5	521.0	550.5	10.0		560.5	221.8	0.6	20.0
<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	
130.2	24.1	73.2	0.0	0.0	201.1	0.0	1,231.5	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
5,979,049	5,987,287	5,979,049	0	5,979,049	6,035,725	31.00%	1,871,075	1,873,663	1,871,075

#### 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

Brandon Rice, Superintendent  
USD 347 Kinsley-Offerle  
120 W 8th St  
Kinsley, KS 67547-1168

PRELIMINARY LEGAL MAX

Dear Mr. Rice,

For the 2022-23 school year, the legal General Fund is \$3,090,779 and the legal Local Option Budget (LOB) is \$1,032,022. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,846, 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 347 Kinsley-Offerte

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	
304.0	271.0	284.5	284.5	2.5	287.0	148.9	7.0	11.5	
<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	
64.4	11.6	31.7	0.0	0.0	83.7	0.0	645.8	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
3,129,547	3,090,779	3,090,779	0	3,090,779	3,166,635	33.00%	1,044,990	1,032,022	1,032,022

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

Mark Dodge, Superintendent  
USD 348 Baldwin City  
PO Box 67  
Baldwin City, KS 66006-0067

PRELIMINARY LEGAL MAX

Dear Mr. Dodge,

For the 2022-23 school year, the legal General Fund is \$10,179,846 and the legal Local Option Budget (LOB) is \$3,331,003. 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 348 Baldwin 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
1,297.1	1,255.4	1,223.3	1,255.4	25.0		1,280.4	193.5	0.9	30.1
<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	
142.8	0.0	99.2	0.0	0.0	335.1	0.0	2,082.0	151,200	
<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
10,240,572	10,179,846	10,179,846	0	10,179,846	10,204,469	33.00%	3,367,475	3,331,003	3,331,003

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.







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

November 21, 2022

Traci Becker, Superintendent  
USD 349 Stafford  
P O Box 400  
Stafford, KS 67578-0400

PRELIMINARY LEGAL MAX

Dear Mrs. Becker,

For the 2022-23 school year, the legal General Fund is \$2,545,931 and the legal Local Option Budget (LOB) is \$820,115. 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 349 Stafford

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
261.4	256.0	253.5	256.0	5.0		261.0	153.4	3.0	5.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>		<u>Col 38</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
59.0	12.8	8.5	0.0	0.0	44.4	0.0	548.0	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
2,655,608	2,557,719	2,557,719	-11,788	2,545,931	2,744,755	31.00%	850,874	820,115	820,115

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

November 21, 2022

Josh Meyer, Superintendent  
USD 350 St John-Hudson  
505 N. Broadway  
St. John, KS 67576-1836

PRELIMINARY LEGAL MAX

Dear Mr. Meyer,

For the 2022-23 school year, the legal General Fund is \$3,271,050 and the legal Local Option Budget (LOB) is \$1,091,927. 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,

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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 350 St John-Hudson

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
312.5	307.0	303.5	307.0	9.5		316.5	151.5	8.6	11.7
<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	
64.9	6.6	16.8	0.0	0.0	100.2	0.0	676.8	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
3,279,773	3,271,050	3,271,050	0	3,271,050	3,317,711	33.00%	1,094,845	1,091,927	1,091,927

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

Greg Rinehart, Superintendent  
USD 351 Macksville  
PO Box 487  
Macksville, KS 67557-0487

PRELIMINARY LEGAL MAX

Dear Mr. Rinehart,

For the 2022-23 school year, the legal General Fund is \$2,425,423 and the legal Local Option Budget (LOB) is \$760,672. 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 351 Macksville

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	
189.5	182.0	186.0	186.0	4.5	190.5	147.5	4.6	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	
51.8	11.2	23.6	0.0	0.0	69.6	0.0	500.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
2,425,423	2,506,836	2,425,423	0	2,425,423	2,453,781	31.00%	760,672	836,980	760,672

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

Bill Biermann, Superintendent  
USD 352 Goodland  
PO Box 509  
Goodland, KS 67735-0509

PRELIMINARY LEGAL MAX

Dear Mr. Biermann,

For the 2022-23 school year, the legal General Fund is \$8,144,942 and the legal Local Option Budget (LOB) is \$2,552,376. 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 dark ink, appearing to read "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 352 Goodland

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	
916.5	869.0	865.0	869.0	14.0	883.0	252.6	9.3	16.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
189.7	21.1	52.4	0.0	0.0	254.7	0.0	1,679.6	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
8,144,942	8,533,181	8,144,942	0	8,144,942	8,233,470	31.00%	2,552,376	2,649,678	2,552,376

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

Adam Hatfield, Superintendent  
USD 353 Wellington  
Box 648  
Wellington, KS 67152-0648

PRELIMINARY LEGAL MAX

Dear Mr. Hatfield,

For the 2022-23 school year, the legal General Fund is \$11,628,248 and the legal Local Option Budget (LOB) is \$3,626,496. 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 353 Wellington

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	
1,486.2	1,435.1	1,420.9	1,435.1	11.5	1,446.6	136.9	4.8	41.3	
<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	
385.7	83.7	53.8	0.0	0.0	475.2	0.0	2,628.0	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
12,735,288	11,628,248	11,628,248	0	11,628,248	12,877,254	31.00%	3,991,949	3,626,496	3,626,496

#### 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

Ben Jacobs, Superintendent  
USD 355 Ellinwood Public Schools  
300 N. Schiller  
Ellinwood, KS 67526

PRELIMINARY LEGAL MAX

Dear Mr. Jacobs,

For the 2022-23 school year, the legal General Fund is \$4,127,823 and the legal Local Option Budget (LOB) is \$1,377,934. 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 355 Ellinwood 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
436.9	413.0	409.2	413.0	0.0		413.0	184.1	0.0	18.5
<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	
84.2	3.0	18.5	0.0	0.0	130.5	0.0	851.8	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
4,127,823	4,211,659	4,127,823	0	4,127,823	4,175,557	33.00%	1,377,934	1,405,976	1,377,934

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

Clay Murphy, Superintendent  
USD 356 Conway Springs  
110 N. Monnet  
Conway Springs, KS 67031

PRELIMINARY LEGAL MAX

Dear Mr. Murphy,

For the 2022-23 school year, the legal General Fund is \$3,876,693 and the legal Local Option Budget (LOB) is \$1,206,978. 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 356 Conway 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
418.9	398.1	382.7	398.1	3.5		401.6	180.6	0.0	11.9
<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	
56.1	0.0	35.7	0.0	0.0	118.5	0.0	804.4	28,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
3,926,122	3,876,693	3,876,693	0	3,876,693	3,943,580	31.00%	1,222,510	1,206,978	1,206,978

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

Kelly Arnberger, Superintendent  
USD 357 Belle Plaine  
Box 760  
Belle Plaine, KS 67013-0760

PRELIMINARY LEGAL MAX

Dear Dr. Arnberger,

For the 2022-23 school year, the legal General Fund is \$5,421,734 and the legal Local Option Budget (LOB) is \$1,843,711. 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 357 Belle Plaine

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
596.8	566.2	568.2	568.2	9.0		577.2	225.1	0.0	10.8
<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	
112.8	13.0	34.4	0.0	0.0	163.2	0.0	1,136.5	27,435	
<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
5,534,914	5,421,734	5,421,734	0	5,421,734	5,726,503	33.00%	1,889,746	1,843,711	1,843,711

#### 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

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

Cathi Wilson, Superintendent  
USD 358 Oxford  
Box 970  
Oxford, KS 67119-0937

PRELIMINARY LEGAL MAX

Dear Dr. Wilson,

For the 2022-23 school year, the legal General Fund is \$3,975,040 and the legal Local Option Budget (LOB) is \$1,150,786. 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 358 Oxford

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
359.5	323.3	373.4	373.4	6.0		379.4	173.5	0.7	12.4
<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	
69.2	3.0	20.4	0.0	0.0	124.0	0.0	782.6	182,560	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
3,975,040	4,460,356	3,975,040	0	3,975,040	3,835,952	30.00%	1,150,786	1,248,988	1,150,786

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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