



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

December 11, 2023

Marc Woofter, Superintendent  
USD 268 Cheney  
100 W 6th Ave.  
Cheney, KS 67025

PRELIMINARY LEGAL MAX

Dear Mr. Woofter,

For the 2023-2024 school year, the legal General Fund is **\$7,177,642** and the legal Local Option Budget (LOB) is **\$2,396,561**.

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

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 268 Cheney

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
754.4	778.1	785.5	785.5	12.5	798.0	251.4	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	
97.8	0.0	41.2	0.0	0.0	199.9	0.0	1,410.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,177,642	7,344,019	7,177,642	0	7,177,642	7,262,306	33.00%	2,396,561	2,452,221	2,396,561

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Robinson,

For the 2023-2024 school year, the legal General Fund is **\$1,248,086** and the legal Local Option Budget (LOB) is **\$430,101**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 269 Palco

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
86.5	80.0	85.0	85.0	4.0	89.0	90.3	0.0	1.3	
<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	
14.5	2.3	12.9	0.0	0.0	35.0	0.0	245.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,248,086	1,281,667	1,248,086	0	1,248,086	1,303,337	33.00%	430,101	441,335	430,101

Column Notes

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

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

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

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

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

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

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

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

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

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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mrs. Gehring,

For the 2023-2024 school year, the legal General Fund is **\$3,836,861** and the legal Local Option Budget (LOB) is **\$1,281,394**.

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 270 Plainville

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
337.4	333.0	380.5	380.5	10.0	390.5	177.1	0.0	12.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
73.6	3.3	12.3	0.0	0.0	94.1	0.0	763.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,882,144	3,836,861	3,836,861	0	3,836,861	3,928,919	33.00%	1,296,543	1,281,394	1,281,394

## Column Notes

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mrs. Armstrong,

For the 2023-2024 school year, the legal General Fund is **\$3,240,038** and the legal Local Option Budget (LOB) is **\$1,101,631**.

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

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Sincerely,

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 271 Stockton

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
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325.0	307.0	249.9	307.0	8.0	315.0	150.9	0.4	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	
68.7	14.2	17.5	0.0	0.0	61.8	0.0	636.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,240,038	3,244,618	3,240,038	0	3,240,038	3,338,275	33.00%	1,101,631	1,103,163	1,101,631

Column Notes

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

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

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

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

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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Janssen,

For the 2023-2024 school year, the legal General Fund is **\$3,418,627** and the legal Local Option Budget (LOB) is **\$1,141,593**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 272 Waconda**

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

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
286.7	295.3	295.7	295.7	10.5	306.2	147.6	0.0	12.2	
<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	
66.3	12.1	43.1	0.0	0.0	90.4	0.0	677.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,449,155	3,418,627	3,418,627	0	3,418,627	3,490,321	33.00%	1,151,806	1,141,593	1,141,593

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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

December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Travis,

For the 2023-2024 school year, the legal General Fund is **\$7,522,608** and the legal Local Option Budget (LOB) is **\$2,511,736**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 273 Beloit

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
731.9	747.8	771.9	771.9	30.0	801.9	251.5	2.4	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	
146.7	1.0	44.3	0.0	0.0	208.7	0.0	1,478.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,522,608	7,639,123	7,522,608	0	7,522,608	7,611,320	33.00%	2,511,736	2,550,715	2,511,736

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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







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

December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Bockwinkel,

For the 2023-2024 school year, the legal General Fund is **\$4,084,646** and the legal Local Option Budget (LOB) is **\$1,388,642**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 274 Oakley**

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

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
417.1	417.5	425.9	425.9	0.0	425.9	188.0	3.9	10.3	
<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	
67.3	0.2	21.7	0.0	0.0	85.5	0.0	802.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,084,646	4,185,389	4,084,646	0	4,084,646	4,208,007	33.00%	1,388,642	1,422,345	1,388,642

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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

December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Bergsten,

For the 2023-2024 school year, the legal General Fund is **\$1,023,706** and the legal Local Option Budget (LOB) is **\$341,829**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 275 Triplains

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
66.0	73.3	67.5	73.3	0.0	73.3	74.4	0.0	0.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
14.5	1.4	11.7	0.0	0.0	25.1	0.0	201.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,023,706	1,041,005	1,023,706	0	1,023,706	1,035,844	33.00%	341,829	347,616	341,829

## Column Notes

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

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

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

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

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

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

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

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

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

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

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

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







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

December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Deighton,

For the 2023-2024 school year, the legal General Fund is **\$4,088,717**  
and the legal Local Option Budget (LOB) is **\$1,282,928**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 281 Graham County**

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

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
383.4	375.0	384.0	384.0	6.0	390.0	176.9	0.0	13.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
81.8	11.4	33.4	0.0	0.0	96.2	0.0	803.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,088,717	4,204,214	4,088,717	0	4,088,717	4,138,477	31.00%	1,282,928	1,319,225	1,282,928

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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(785) 296-3201  
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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. Burke,

For the 2023-2024 school year, the legal General Fund is **\$5,637,635** and the legal Local Option Budget (LOB) is **\$1,433,735**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 282 West Elk

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
362.5	369.5	354.1	369.5	2.0	371.5	170.9	0.6	13.4	
<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	
86.6	17.4	56.6	0.0	0.0	164.9	0.0	881.9	1,438,080	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,925,187	5,637,635	5,637,635	0	5,637,635	4,537,137	31.60%	1,433,735	1,443,515	1,433,735

## Column Notes

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

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

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

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

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

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

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

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

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

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

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

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







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December 11, 2023

Megan Gaston, Superintendent  
USD 283 Elk Valley  
PO Box 87  
Longton, KS 67352

PRELIMINARY LEGAL MAX

Dear Mrs. Gaston,

For the 2023-2024 school year, the legal General Fund is **\$1,835,750** and the legal Local Option Budget (LOB) is **\$586,077**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 283 Elk Valley**

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

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
111.8	92.6	98.0	98.0	2.5	100.5	101.8	0.0	3.8	
<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	
46.0	10.0	6.8	0.0	0.0	91.9	0.0	360.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,835,750	1,848,979	1,835,750	0	1,835,750	1,854,674	31.60%	586,077	590,315	586,077

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Miss Grinstead,

For the 2023-2024 school year, the legal General Fund is **\$3,826,957**  
and the legal Local Option Budget (LOB) is **\$1,213,893**.

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 284 Chase County**

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

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
341.5	347.2	360.0	360.0	4.5	364.5	168.5	0.4	5.0	
<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	
59.0	0.1	47.4	0.0	0.0	101.2	0.0	746.1	30,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,826,957	3,850,552	3,826,957	0	3,826,957	3,841,434	31.60%	1,213,893	1,226,607	1,213,893

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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







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

December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Rhodd,

For the 2023-2024 school year, the legal General Fund is **\$1,747,731** and the legal Local Option Budget (LOB) is **\$485,000**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 285 Cedar Vale

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
136.0	124.7	134.5	134.5	1.0	135.5	124.7	0.0	0.7	
<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	
31.9	6.9	7.6	0.0	0.0	40.3	0.0	347.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,768,589	1,747,731	1,747,731	0	1,747,731	1,790,337	31.60%	565,746	485,000	485,000

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mrs. Arnold,

For the 2023-2024 school year, the legal General Fund is **\$4,446,403**  
and the legal Local Option Budget (LOB) is **\$1,320,000**.

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

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 286 Chautauqua Co Community**  
**2023-2024 Legal Maximum General Fund and LOB Budget**  
*(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
350.4	369.3	361.6	369.3	6.5	375.8	172.3	1.1	5.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
111.3	24.2	28.6	0.0	0.0	155.1	0.0	873.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,446,403	4,525,776	4,446,403	0	4,446,403	4,496,942	31.60%	1,421,034	1,320,000	1,320,000

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.  
Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].  
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).  
Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).  
Col 23 - Higher of USD level or School level high density at-risk.  
Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709  
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.  
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December 11, 2023

PRELIMINARY LEGAL MAX

Matthew Brenzikofer, Superintendent  
USD 287 West Franklin  
510 E. Franklin St  
Pomona, KS 66076

Dear Mr. Brenzikofer,

For the 2023-2024 school year, the legal General Fund is **\$6,527,398**  
and the legal Local Option Budget (LOB) is **\$2,084,854**.

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 287 West Franklin**

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

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
586.9	614.0	589.5	614.0	3.0	617.0	232.3	0.0	23.1	
<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	
116.2	9.9	84.8	0.0	0.0	198.5	0.0	1,281.8	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,527,398	6,635,106	6,527,398	0	6,527,398	6,597,640	31.60%	2,084,854	2,115,986	2,084,854

**Column Notes**

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

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

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

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

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

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

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

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

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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. Hinrichs,

For the 2023-2024 school year, the legal General Fund is **\$5,416,179**  
and the legal Local Option Budget (LOB) is **\$1,807,196**.

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 288 Central Heights

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
476.2	500.3	515.3	515.3	3.5	518.8	212.6	0.9	24.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
122.9	19.7	71.7	0.0	0.0	120.6	0.0	1,091.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,555,078	5,416,179	5,416,179	0	5,416,179	5,622,840	33.00%	1,855,537	1,807,196	1,807,196

Column Notes

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

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

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

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

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

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

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

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







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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Bradbury,

For the 2023-2024 school year, the legal General Fund is **\$7,230,058**  
and the legal Local Option Budget (LOB) is **\$2,306,095**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

USD 289 Wellsville

2023-2024 Legal Maximum General Fund and LOB Budget

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
717.0	741.5	774.5	774.5	11.5	786.0	250.8	0.0	23.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
98.3	0.0	45.3	0.0	0.0	213.6	0.0	1,417.7	16,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,230,058	7,453,178	7,230,058	0	7,230,058	7,297,770	31.60%	2,306,095	2,371,292	2,306,095

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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





900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Dr. Cobbs,

For the 2023-2024 school year, the legal General Fund is **\$18,765,210** and the legal Local Option Budget (LOB) is **\$6,232,285**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 290 Ottawa**

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

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,156.9	2,190.8	2,209.9	2,209.9	39.0	2,248.9	78.8	7.0	49.9	
<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	
528.0	108.9	74.9	0.0	0.0	572.8	0.0	3,669.2	96,320	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
18,765,210	18,824,909	18,765,210	0	18,765,210	18,885,711	33.00%	6,232,285	6,242,327	6,232,285

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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







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

December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. Kraus,

For the 2023-2024 school year, the legal General Fund is **\$857,837** and the legal Local Option Budget (LOB) is **\$269,234**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 291 Grinnell Public Schools****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
68.0	63.0	60.0	63.0	1.0	64.0	64.9	0.0	0.5	
<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	
13.1	0.8	8.5	0.0	0.0	16.8	0.0	168.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
857,837	859,872	857,837	0	857,837	868,497	31.00%	269,234	269,874	269,234

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

Bryant Briggs, Superintendent  
USD 292 Wheatland  
P.O. Box 165  
Grainfield, KS 67737-0165

PRELIMINARY LEGAL MAX

Dear Mr. Briggs,

For the 2023-2024 school year, the legal General Fund is **\$1,427,693** and the legal Local Option Budget (LOB) is **\$505,167**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 292 Wheatland****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
105.0	107.0	109.5	109.5	0.0	109.5	108.3	0.2	1.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
28.1	5.9	20.4	0.0	0.0	22.1	0.0	295.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,505,030	1,427,693	1,427,693	0	1,427,693	1,609,210	33.00%	531,039	505,167	505,167

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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







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

December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. Brown,

For the 2023-2024 school year, the legal General Fund is **\$3,241,565**  
and the legal Local Option Budget (LOB) is **\$1,082,075**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 293 Quinter Public Schools****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
299.8	307.5	306.7	307.5	4.0	311.5	149.6	0.9	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	
36.8	0.0	25.6	0.0	0.0	101.6	0.0	637.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,241,565	3,338,746	3,241,565	0	3,241,565	3,279,016	33.00%	1,082,075	1,114,586	1,082,075

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Dr. Applegate,

For the 2023-2024 school year, the legal General Fund is **\$4,058,189**  
and the legal Local Option Budget (LOB) is **\$1,298,052**.

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

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 294 Oberlin**

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

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
348.9	357.9	371.8	371.8	8.5	380.3	173.8	0.0	7.3	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
94.4	20.1	33.3	0.0	0.0	88.4	0.0	797.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,058,189	4,073,962	4,058,189	0	4,058,189	4,107,758	31.60%	1,298,052	1,303,104	1,298,052

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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







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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. Penka,

For the 2023-2024 school year, the legal General Fund is **\$2,944,426** and the legal Local Option Budget (LOB) is **\$927,587**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 297 St Francis Comm Sch

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
269.5	282.5	299.0	299.0	0.0	299.0	145.6	3.3	7.7	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
54.2	2.3	27.1	0.0	0.0	39.5	0.0	578.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,944,426	3,056,362	2,944,426	0	2,944,426	2,992,216	31.00%	927,587	962,765	927,587

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. Crenshaw,

For the 2023-2024 school year, the legal General Fund is **\$3,531,072** and the legal Local Option Budget (LOB) is **\$1,129,162**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 298 Lincoln**

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

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
310.0	308.5	307.5	308.5	11.5	320.0	152.8	0.7	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	
75.0	11.8	31.9	0.0	0.0	90.0	0.0	694.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,531,072	3,572,285	3,531,072	0	3,531,072	3,573,297	31.60%	1,129,162	1,142,364	1,129,162

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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







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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Starkey,

For the 2023-2024 school year, the legal General Fund is **\$2,854,368**  
and the legal Local Option Budget (LOB) is **\$689,000**.

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

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 299 Sylvan Grove

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
227.5	229.6	234.4	234.4	9.5	243.9	154.4	0.6	8.5	
<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	
55.7	4.0	45.5	0.0	0.0	64.2	0.0	576.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,934,758	2,854,368	2,854,368	0	2,854,368	2,970,666	31.60%	938,730	689,000	689,000

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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





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

December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. Theurer,

For the 2023-2024 school year, the legal General Fund is **\$3,511,663** and the legal Local Option Budget (LOB) is **\$1,108,390**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 300 Comanche County

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
286.5	308.0	297.5	308.0	1.5	309.5	148.9	0.0	6.4	
<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	
62.0	7.5	59.7	0.0	0.0	100.6	0.0	694.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,534,125	3,577,882	3,534,125	-22,462	3,511,663	3,575,452	31.00%	1,108,390	1,122,141	1,108,390

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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







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

PRELIMINARY LEGAL MAX

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

Dear Mr. Reinhardt,

For the 2023-2024 school year, the legal General Fund is **\$2,796,874** and the legal Local Option Budget (LOB) is **\$894,862**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 303 Ness City**

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

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
277.8	269.0	261.6	269.0	13.5	282.5	149.9	5.6	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	
42.1	1.4	9.5	0.0	0.0	50.7	0.0	549.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,796,874	3,036,518	2,796,874	0	2,796,874	2,831,842	31.60%	894,862	910,000	894,862

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mrs. Exline,

For the 2023-2024 school year, the legal General Fund is **\$56,611,607** and the legal Local Option Budget (LOB) is **\$18,807,200**.

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

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 305 Salina**

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

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

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
6,668.6	6,515.2	6,517.4	6,517.4	69.5	6,586.9	230.8	103.6	142.3	
<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	
1,677.5	363.9	179.9	0.0	0.0	1,788.5	1.0	11,074.4	265,060	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
56,611,607	56,866,714	56,611,607	0	56,611,607	56,991,514	33.00%	18,807,200	18,835,966	18,807,200

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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







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

December 11, 2023

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 2023-2024 school year, the legal General Fund is **\$6,312,577** and the legal Local Option Budget (LOB) is **\$1,943,215**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 306 Southeast Of Saline

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
644.0	676.2	678.5	678.5	0.0	678.5	241.3	0.0	15.7	
<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	
76.0	0.0	89.7	0.0	0.0	150.9	0.0	1,252.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,370,685	6,399,686	6,370,685	-58,108	6,312,577	6,447,984	31.00%	1,998,875	1,943,215	1,943,215

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Rowley,

For the 2023-2024 school year, the legal General Fund is **\$4,332,941** and the legal Local Option Budget (LOB) is **\$1,446,558**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 307 Ell-Saline

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
459.0	417.0	410.5	417.0	0.0	417.0	185.3	2.2	13.6	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
63.4	0.5	44.0	0.0	0.0	125.6	0.0	851.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,332,941	4,576,855	4,332,941	0	4,332,941	4,383,508	33.00%	1,446,558	1,516,856	1,446,558

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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







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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Dr. Johnson,

For the 2023-2024 school year, the legal General Fund is **\$35,859,630** and the legal Local Option Budget (LOB) is **\$11,032,874**.

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

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 308 Hutchinson Public Schools

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
4,042.4	3,840.1	3,821.4	3,840.1	97.0	3,937.1	138.0	28.5	102.4	
<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	
1,132.6	245.7	19.3	0.0	0.0	1,181.4	0.0	6,785.0	1,337,550	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
35,859,630	36,524,449	35,859,630	0	35,859,630	34,914,159	31.60%	11,032,874	11,212,329	11,032,874

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. Nightingale,

For the 2023-2024 school year, the legal General Fund is **\$9,798,503**  
and the legal Local Option Budget (LOB) is **\$2,984,040**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 309 Nickerson

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,006.3	954.7	927.0	954.7	14.0	968.7	249.0	6.9	12.6	
<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	
203.3	31.3	76.7	0.0	0.0	286.2	0.0	1,834.7	463,549	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
9,798,503	10,068,389	9,798,503	0	9,798,503	9,443,163	31.60%	2,984,040	3,055,267	2,984,040

Column Notes

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

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

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

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

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

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

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

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

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

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

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

December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mrs. McKinney,

For the 2023-2024 school year, the legal General Fund is **\$3,140,385** and the legal Local Option Budget (LOB) is **\$1,032,305**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 310 Fairfield****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
256.6	255.1	256.5	256.5	13.5	270.0	152.2	1.1	4.4	
<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	
59.5	8.8	62.7	0.0	0.0	74.2	0.0	632.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,220,195	3,344,851	3,220,195	-79,810	3,140,385	3,266,787	31.60%	1,032,305	1,072,238	1,032,305

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mrs. Anderson,

For the 2023-2024 school year, the legal General Fund is **\$3,165,067**  
and the legal Local Option Budget (LOB) is **\$1,020,798**.

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

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 311 Pretty Prairie

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
285.1	299.1	284.9	299.1	13.0	312.1	149.8	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	
57.6	5.1	30.6	0.0	0.0	74.3	0.0	632.4	16,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,234,451	3,225,302	3,225,302	-60,235	3,165,067	3,256,680	31.60%	1,029,111	1,020,798	1,020,798

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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







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December 11, 2023

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

PRELIMINARY LEGAL MAX

Dear Mr. Idacavage,

For the 2023-2024 school year, the legal General Fund is **\$7,535,697**  
and the legal Local Option Budget (LOB) is **\$2,399,200**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 312 Haven Public Schools

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
684.3	729.0	724.7	729.0	16.5	745.5	248.1	3.0	32.6	
<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	
147.1	14.0	85.9	0.0	0.0	198.5	0.0	1,474.7	151,416	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,654,690	7,834,404	7,654,690	-118,993	7,535,697	7,592,406	31.60%	2,399,200	2,457,225	2,399,200

Column Notes

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mrs. Couchman,

For the 2023-2024 school year, the legal General Fund is **\$18,572,714** and the legal Local Option Budget (LOB) is **\$5,908,868**.

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

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 313 Buhler

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
2,188.5	2,172.3	2,226.5	2,226.5	28.5	2,255.0	79.0	2.2	73.5	
<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	
335.4	4.9	132.7	0.0	0.0	611.6	0.0	3,494.3	969,640	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
18,748,638	18,572,714	18,572,714	0	18,572,714	17,980,967	33.00%	5,933,719	5,908,868	5,908,868

Column Notes

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

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

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

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

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

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

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

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

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

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

December 11, 2023

Clark Coco, Superintendent  
USD 314 Brewster  
PO Box 220  
Brewster, KS 67732-0220

PRELIMINARY LEGAL MAX

Dear Mr. Coco,

For the 2023-2024 school year, the legal General Fund is **\$1,525,907** and the legal Local Option Budget (LOB) is **\$500,307**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 314 Brewster**

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

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

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
121.0	114.6	114.5	114.6	3.5	118.1	114.1	0.0	0.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
15.0	0.0	12.4	0.0	0.0	34.8	0.0	294.4	28,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,525,907	1,624,618	1,525,907	0	1,525,907	1,516,082	33.00%	500,307	531,456	500,307

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





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Topeka, Kansas 66612-1212  
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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Ms. Brenn,

For the 2023-2024 school year, the legal General Fund is **\$7,920,490**  
and the legal Local Option Budget (LOB) is **\$2,753,795**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 315 Colby Public Schools

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
909.9	941.0	926.5	941.0	8.5	949.5	250.2	11.8	21.9	
<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	
133.6	0.0	48.0	0.0	0.0	141.7	0.0	1,556.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,920,490	8,021,232	7,920,490	0	7,920,490	8,344,832	33.00%	2,753,795	2,787,497	2,753,795

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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







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December 11, 2023

PRELIMINARY LEGAL MAX

Ashley Arnberger, Interim Superintendent  
USD 316 Golden Plains  
P.O. Box 199  
Selden, KS 67757-0199

Dear Mrs. Arnberger,

For the 2023-2024 school year, the legal General Fund is **\$2,133,398**  
and the legal Local Option Budget (LOB) is **\$693,661**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 316 Golden Plains

2023-2024 Legal Maximum General Fund and LOB Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
165.2	166.0	150.5	166.0	3.5	169.5	140.7	4.3	1.9	
<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	9.7	14.7	0.0	0.0	60.0	0.0	445.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,265,686	2,133,398	2,133,398	0	2,133,398	2,329,238	31.60%	736,039	693,661	693,661

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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





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December 11, 2023

PRELIMINARY LEGAL MAX

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

Dear Mr. McKim,

For the 2023-2024 school year, the legal General Fund is **\$11,891,493** and the legal Local Option Budget (LOB) is **\$3,783,300**.

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

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

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

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

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

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

Sincerely,

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 320 Wamego****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,525.5	1,609.3	1,582.0	1,609.3	0.0	1,609.3	63.3	1.1	31.4	
<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	0.0	94.7	0.0	0.0	342.5	0.0	2,342.2	379,537	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
12,296,651	11,891,493	11,891,493	0	11,891,493	12,057,059	31.60%	3,810,031	3,783,300	3,783,300

**Column Notes**

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

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

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Kerry Lacock, Superintendent  
USD 321 Kaw Valley  
411 W. Lasley  
St. Marys, KS 66536-1715

PRELIMINARY LEGAL MAX

Dear Mr. Lacock,

For the 2023-2024 school year, the legal General Fund is **\$9,692,470** and the legal Local Option Budget (LOB) is **\$3,287,944**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 321 Kaw Valley**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,029.3	1,020.0	1,014.5	1,020.0	9.0	1,029.0	243.4	0.4	26.3	
<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	
161.2	1.9	85.9	0.0	0.0	388.8	0.0	1,936.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
9,854,947	9,884,966	9,854,947	-162,477	9,692,470	9,963,468	33.00%	3,287,944	3,297,987	3,287,944

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Trevor Ashcraft, Superintendent  
USD 322 Onaga-Havensville-Wheaton  
PO Box 60  
Onaga, KS 66521

Dear Mr. Ashcraft,

For the 2023-2024 school year, the legal General Fund is **\$3,041,257**  
and the legal Local Option Budget (LOB) is **\$1,005,181**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 322 Onaga-Havensville-Wheaton

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
284.0	294.0	299.3	299.3	6.0	305.3	147.3	0.6	8.9	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
55.7	3.1	41.8	0.0	0.0	46.0	0.0	608.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,097,066	3,141,830	3,097,066	-55,809	3,041,257	3,180,951	31.60%	1,005,181	1,005,832	1,005,181

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

PRELIMINARY LEGAL MAX

Joan Simoneau, Superintendent  
USD 323 Rock Creek  
9353 Flush Road  
St. George, KS 66535

Dear Mr. Simoneau,

For the 2023-2024 school year, the legal General Fund is **\$10,622,230** and the legal Local Option Budget (LOB) is **\$3,389,643**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 323 Rock Creek

## 2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,153.5	1,214.0	1,296.5	1,296.5	11.0	1,307.5	185.5	1.1	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	
136.0	0.0	162.2	0.0	0.0	269.0	0.0	2,083.3	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)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
10,622,230	10,678,714	10,622,230	0	10,622,230	10,726,719	31.60%	3,389,643	3,404,150	3,389,643

## Column Notes

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Michael Gower, Superintendent  
USD 325 Phillipsburg  
240 S 7th  
Phillipsburg, KS 67661-2798

Dear Mr. Gower,

For the 2023-2024 school year, the legal General Fund is **\$5,555,078**  
and the legal Local Option Budget (LOB) is **\$1,779,832**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 325 Phillipsburg**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
579.5	560.0	564.0	564.0	4.5	568.5	223.4	0.4	19.0	
<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	
108.9	8.4	29.6	0.0	0.0	146.6	0.0	1,104.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,621,222	5,555,078	5,555,078	0	5,555,078	5,699,435	31.60%	1,801,021	1,779,832	1,779,832

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Michael Gower, Superintendent  
USD 326 Logan  
Box 98  
Logan, KS 67646-0098

Dear Mr. Gower,

For the 2023-2024 school year, the legal General Fund is **\$1,626,634** and the legal Local Option Budget (LOB) is **\$540,123**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 326 Logan**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
132.6	127.0	115.6	127.0	1.0	128.0	120.3	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	
22.3	1.5	13.7	0.0	0.0	30.3	0.0	319.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
1,626,634	1,703,462	1,626,634	0	1,626,634	1,709,250	31.60%	540,123	564,735	540,123

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Deena Hilbig, Superintendent  
USD 327 Ellsworth  
P.O. Box 306  
Ellsworth, KS 67439-0306

PRELIMINARY LEGAL MAX

Dear Mrs. Hilbig,

For the 2023-2024 school year, the legal General Fund is **\$6,032,432** and the legal Local Option Budget (LOB) is **\$1,992,964**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 327 Ellsworth

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
575.6	633.7	643.1	643.1	0.0	643.1	236.4	0.2	5.7	
<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	
85.2	0.0	68.3	0.0	0.0	149.8	0.0	1,188.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,048,106	6,153,936	6,048,106	-15,674	6,032,432	6,120,726	33.00%	2,019,840	1,992,964	1,992,964

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

Troy Pitsch, Superintendent  
USD 329 Wabaunsee  
PO Box 157  
Alma, KS 66401-0157

PRELIMINARY LEGAL MAX

Dear Dr. Pitsch,

For the 2023-2024 school year, the legal General Fund is **\$3,974,240** and the legal Local Option Budget (LOB) is **\$1,363,759**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 329 Wabaunsee

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
410.9	381.6	383.0	383.0	9.0	392.0	177.5	0.6	14.6	
<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	
53.7	0.0	58.7	0.0	0.0	82.9	0.0	780.0	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,974,240	4,043,893	3,974,240	0	3,974,240	4,132,604	33.00%	1,363,759	1,385,887	1,363,759

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

William Clark, Superintendent  
USD 330 Mission Valley  
PO Box 158  
Eskridge, KS 66423-0158

Dear Mr. Clark,

For the 2023-2024 school year, the legal General Fund is **\$4,991,328**  
and the legal Local Option Budget (LOB) is **\$1,594,904**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 330 Mission Valley**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
430.0	438.5	439.3	439.3	8.0	447.3	194.2	0.0	19.3	
<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	
64.9	0.0	72.3	0.0	0.0	183.0	0.0	981.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,991,328	5,002,528	4,991,328	0	4,991,328	5,047,166	31.60%	1,594,904	1,594,904	1,594,904

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Kevin Hansford, Interim Superintendent  
USD 331 Kingman - Norwich  
115 North Main Street  
Kingman, KS 67068

Dear Mr. Hansford,

For the 2023-2024 school year, the legal General Fund is **\$8,734,567**  
and the legal Local Option Budget (LOB) is **\$2,872,643**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 331 Kingman - Norwich

## 2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
765.9	813.3	839.1	839.1	13.5	852.6	252.7	2.2	29.5	
<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	
183.9	25.4	63.6	0.0	0.0	281.6	0.0	1,691.5	128,215	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,734,567	8,845,804	8,734,567	0	8,734,567	8,704,979	33.00%	2,872,643	2,914,686	2,872,643

## Column Notes

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Kelly Arnberger, Superintendent  
USD 332 Cunningham  
PO Box 67  
Cunningham, KS 67035-0067

Dear Dr. Arnberger,

For the 2023-2024 school year, the legal General Fund is **\$2,506,349**  
and the legal Local Option Budget (LOB) is **\$801,400**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 332 Cunningham**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
179.2	209.0	199.0	209.0	7.5	216.5	152.7	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	
28.6	0.0	26.7	0.0	0.0	64.9	0.0	492.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,506,349	2,509,910	2,506,349	0	2,506,349	2,536,077	31.60%	801,400	802,541	801,400

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

PRELIMINARY LEGAL MAX

Quentin Breese, Superintendent  
USD 333 Concordia  
217 W 7th  
Concordia, KS 66901-2803

Dear Mr. Breese,

For the 2023-2024 school year, the legal General Fund is **\$9,804,228** and the legal Local Option Budget (LOB) is **\$3,297,319**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 333 Concordia

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,054.9	1,101.8	1,076.6	1,101.8	17.5	1,119.3	230.4	3.0	21.7	
<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	
243.5	35.9	56.1	0.0	0.0	212.3	0.0	1,922.2	57,960	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
9,838,114	9,804,228	9,804,228	0	9,804,228	9,994,454	33.00%	3,298,170	3,297,319	3,297,319

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

Roger Perkins, Superintendent  
USD 334 Southern Cloud  
P.O. Box 334  
Miltonvale, KS 67466-0334

PRELIMINARY LEGAL MAX

Dear Mr. Perkins,

For the 2023-2024 school year, the legal General Fund is **\$2,074,899** and the legal Local Option Budget (LOB) is **\$697,512**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 334 Southern Cloud

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
156.0	153.0	154.5	154.5	1.0	155.5	134.9	0.0	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	
38.7	8.4	6.4	0.0	0.0	56.1	0.0	403.4	22,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,074,899	2,133,375	2,074,899	0	2,074,899	2,113,674	33.00%	697,512	716,577	697,512

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Jim Howard, Superintendent  
USD 335 North Jackson  
12692 266th Road  
Holton, KS 66436-1794

PRELIMINARY LEGAL MAX

Dear Mr. Howard,

For the 2023-2024 school year, the legal General Fund is **\$4,015,450** and the legal Local Option Budget (LOB) is **\$1,284,910**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 335 North Jackson

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
299.0	349.1	362.9	362.9	16.5	379.4	173.5	0.0	22.8	
<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	
95.3	7.0	55.4	0.0	0.0	64.7	0.0	798.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,060,733	4,015,450	4,015,450	0	4,015,450	4,112,077	31.60%	1,299,416	1,284,910	1,284,910

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Bob Davies, Superintendent  
USD 336 Holton  
P.O. Box 352  
Holton, KS 66436-1947

Dear Mr. Davies,

For the 2023-2024 school year, the legal General Fund is **\$9,237,348**  
and the legal Local Option Budget (LOB) is **\$2,650,580**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 336 Holton**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
975.1	1,003.7	1,004.6	1,004.6	16.5	1,021.1	244.2	11.5	21.9	
<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	
209.1	26.2	70.9	0.0	0.0	173.4	1.0	1,779.3	184,270	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
9,237,348	9,313,061	9,237,348	0	9,237,348	9,269,272	33.00%	3,058,860	2,650,580	2,650,580

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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December 11, 2023

PRELIMINARY LEGAL MAX

Aaric Davis, Superintendent  
USD 337 Royal Valley  
Box 219  
Mayetta, KS 66509-0219

Dear Mr. Davis,

For the 2023-2024 school year, the legal General Fund is **\$8,062,451**  
and the legal Local Option Budget (LOB) is **\$2,575,071**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 337 Royal Valley**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
802.0	803.5	821.5	821.5	9.0	830.5	252.4	0.4	15.6	
<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	
175.7	25.7	107.2	0.0	0.0	186.2	0.0	1,593.7	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)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,114,346	8,062,451	8,062,451	0	8,062,451	8,207,245	31.60%	2,593,489	2,575,071	2,575,071

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

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Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

John Hamon, Superintendent  
USD 338 Valley Falls  
700 Oak Street  
Valley Falls, KS 66088-1263

PRELIMINARY LEGAL MAX

Dear Mr. Hamon,

For the 2023-2024 school year, the legal General Fund is **\$4,030,205** and the legal Local Option Budget (LOB) is **\$1,345,173**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 338 Valley Falls**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
378.0	382.0	374.5	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	
54.2	0.0	28.1	0.0	0.0	130.9	0.0	792.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,030,205	4,078,541	4,030,205	0	4,030,205	4,076,282	33.00%	1,345,173	1,361,343	1,345,173

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Brad Kempf, Superintendent  
USD 339 Jefferson County North  
310 5th Street  
Winchester, KS 66097-4902

PRELIMINARY LEGAL MAX

Dear Dr. Kempf,

For the 2023-2024 school year, the legal General Fund is **\$4,607,187** and the legal Local Option Budget (LOB) is **\$1,535,837**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 339 Jefferson County North**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
435.0	428.5	418.5	428.5	5.5	434.0	190.4	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	
64.4	0.0	43.2	0.0	0.0	157.7	0.0	904.4	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)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,607,187	4,624,998	4,607,187	0	4,607,187	4,654,053	33.00%	1,535,837	1,539,923	1,535,837

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Jason Crawford, Superintendent  
USD 340 Jefferson West  
PO Box 267  
Meriden, KS 66512-0267

PRELIMINARY LEGAL MAX

Dear Mr. Crawford,

For the 2023-2024 school year, the legal General Fund is **\$10,367,302** and the legal Local Option Budget (LOB) is **\$2,572,525**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 340 Jefferson West**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
826.5	792.5	817.5	817.5	0.0	817.5	252.1	0.2	16.5	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
107.4	0.0	71.6	0.0	0.0	253.1	0.0	1,518.4	4,684,750	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
12,410,369	10,367,302	10,367,302	0	10,367,302	7,814,097	33.00%	2,578,652	2,572,525	2,572,525

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Dan Wessel, Superintendent  
USD 341 Oskaloosa Public Schools  
404 Park Street  
Oskaloosa, KS 66066-5022

PRELIMINARY LEGAL MAX

Dear Mr. Wessel,

For the 2023-2024 school year, the legal General Fund is **\$5,969,242** and the legal Local Option Budget (LOB) is **\$1,991,892**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 341 Oskaloosa Public Schools

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
552.5	569.0	522.9	569.0	5.0	574.0	224.5	0.0	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	
95.3	4.3	46.0	0.0	0.0	216.7	0.0	1,173.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,969,242	6,127,482	5,969,242	0	5,969,242	6,036,036	33.00%	1,991,892	2,042,956	1,991,892

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Jerome Johnson, Superintendent  
USD 342 McLouth  
Box 40  
McLouth, KS 66054-0040

PRELIMINARY LEGAL MAX

Dear Mr. Johnson,

For the 2023-2024 school year, the legal General Fund is **\$4,801,546** and the legal Local Option Budget (LOB) is **\$1,527,946**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 342 McLouth****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
442.0	431.0	420.0	431.0	12.5	443.5	193.1	0.0	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	
84.7	7.0	40.9	0.0	0.0	163.4	0.0	943.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,801,546	4,812,746	4,801,546	0	4,801,546	4,855,946	31.60%	1,534,479	1,527,946	1,527,946

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

J.B. Elliott, Superintendent  
USD 343 Perry Public Schools  
Box 729  
Perry, KS 66073-0729

PRELIMINARY LEGAL MAX

Dear Mr. Elliott,

For the 2023-2024 school year, the legal General Fund is **\$7,273,314** and the legal Local Option Budget (LOB) is **\$2,396,053**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 343 Perry Public Schools**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
723.0	733.1	729.3	733.1	2.0	735.1	247.3	0.2	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	
126.3	2.2	84.7	0.0	0.0	208.4	0.0	1,416.1	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)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
7,283,517	7,273,314	7,273,314	0	7,273,314	7,289,653	33.00%	2,405,585	2,396,053	2,396,053

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

Don Epps, Superintendent  
USD 344 Pleasanton  
Box 480  
Pleasanton, KS 66075

PRELIMINARY LEGAL MAX

Dear Mr. Epps,

For the 2023-2024 school year, the legal General Fund is **\$3,651,149** and the legal Local Option Budget (LOB) is **\$1,219,485**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 344 Pleasanton

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
331.4	343.0	328.5	343.0	9.0	352.0	164.2	0.0	7.8	
<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	
78.4	13.0	15.8	0.0	0.0	86.4	0.0	717.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,651,149	3,733,066	3,651,149	0	3,651,149	3,695,408	33.00%	1,219,485	1,246,889	1,219,485

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

PRELIMINARY LEGAL MAX

Brad Willson, Superintendent  
USD 345 Seaman  
901 NW Lyman Rd  
Topeka, KS 66608-1900

Dear Mr. Willson,

For the 2023-2024 school year, the legal General Fund is **\$30,754,123** and the legal Local Option Budget (LOB) is **\$10,209,626**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 345 Seaman****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
3,701.9	3,667.1	3,665.3	3,667.1	60.0	3,727.1	130.6	3.7	146.2	
<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	
597.7	35.5	212.3	0.0	0.0	1,160.8	0.0	6,013.9	155,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
30,754,123	30,945,795	30,754,123	0	30,754,123	30,938,260	33.00%	10,209,626	10,284,520	10,209,626

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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(785) 296-3201  
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December 11, 2023

Shawn Thomas, Superintendent  
USD 346 Jayhawk  
PO Box 278  
Mound City, KS 66056-0278

PRELIMINARY LEGAL MAX

Dear Mr. Thomas,

For the 2023-2024 school year, the legal General Fund is **\$6,226,960** and the legal Local Option Budget (LOB) is **\$1,984,225**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

USD 346 Jayhawk

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
550.5	521.0	539.8	539.8	11.0	550.8	219.8	0.7	19.3	
<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	
143.7	31.2	76.4	0.0	0.0	194.1	0.0	1,236.0	11,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
6,299,968	6,226,960	6,226,960	0	6,226,960	6,361,720	31.60%	2,010,304	1,984,225	1,984,225

#### Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Lori Amaro, Superintendent  
USD 347 Kinsley-Offerle  
120 W 8th St  
Kinsley, KS 67547-1168

PRELIMINARY LEGAL MAX

Dear Dr. Amaro,

For the 2023-2024 school year, the legal General Fund is **\$3,254,285** and the legal Local Option Budget (LOB) is **\$1,086,661**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 347 Kinsley-Offerte**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
271.0	283.5	272.5	283.5	5.5	289.0	148.4	4.7	6.6	
<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	
62.4	9.3	32.2	0.0	0.0	87.0	0.0	639.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,254,285	3,319,411	3,254,285	0	3,254,285	3,292,911	33.00%	1,086,661	1,108,448	1,086,661

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Mark Dodge, Superintendent  
USD 348 Baldwin City  
PO Box 67  
Baldwin City, KS 66006-0067

Dear Mr. Dodge,

For the 2023-2024 school year, the legal General Fund is **\$10,536,826** 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 \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 348 Baldwin City**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,255.4	1,223.3	1,261.7	1,261.7	28.0	1,289.7	190.8	1.1	32.0	
<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	
162.6	0.0	100.3	0.0	0.0	301.4	0.0	2,077.9	130,480	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
10,702,835	10,536,826	10,536,826	0	10,536,826	10,696,483	33.00%	3,529,839	3,331,003	3,331,003

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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December 11, 2023

Corey Reese, Superintendent  
USD 349 Stafford  
P O Box 400  
Stafford, KS 67578-0400

PRELIMINARY LEGAL MAX

Dear Mr. Reese,

For the 2023-2024 school year, the legal General Fund is **\$2,772,833** and the legal Local Option Budget (LOB) is **\$892,923**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 349 Stafford

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
256.0	253.5	248.3	253.5	6.5	260.0	153.5	3.3	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	
63.4	13.8	8.5	0.0	0.0	60.5	0.0	571.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,905,248	2,791,786	2,791,786	-18,953	2,772,833	2,940,730	31.60%	929,271	892,923	892,923

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Josh Meyer, Superintendent  
USD 350 St John-Hudson  
505 N. Broadway  
St. John, KS 67576-1836

Dear Mr. Meyer,

For the 2023-2024 school year, the legal General Fund is **\$3,381,485**  
and the legal Local Option Budget (LOB) is **\$1,128,870**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 350 St John-Hudson**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
307.0	303.5	304.0	304.0	6.5	310.5	149.2	6.7	10.0	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
64.4	5.2	18.9	0.0	0.0	99.7	0.0	664.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,381,485	3,384,029	3,381,485	0	3,381,485	3,420,817	33.00%	1,128,870	1,129,721	1,128,870

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

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Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

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December 11, 2023

Suzann Bouray, Superintendent  
USD 351 Macksville  
PO Box 487  
Macksville, KS 67557-0487

PRELIMINARY LEGAL MAX

Dear Dr. Bouray,

For the 2023-2024 school year, the legal General Fund is **\$2,486,506** and the legal Local Option Budget (LOB) is **\$830,267**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

USD 351 Macksville

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

PRELIMINARY LEGAL MAX

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
182.0	186.0	184.0	186.0	5.5	191.5	147.8	5.3	0.8	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
48.4	10.5	19.5	0.0	0.0	64.9	0.0	488.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
2,486,506	2,596,406	2,486,506	0	2,486,506	2,515,960	33.00%	830,267	867,033	830,267

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Bill Biermann, Superintendent  
USD 352 Goodland  
PO Box 509  
Goodland, KS 67735-0509

Dear Mr. Biermann,

For the 2023-2024 school year, the legal General Fund is **\$8,262,410** and the legal Local Option Budget (LOB) is **\$2,639,293**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

## USD 352 Goodland

## 2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
869.0	865.0	879.0	879.0	12.0	891.0	252.5	9.3	16.1	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
194.1	30.6	46.0	0.0	0.0	182.1	0.0	1,621.7	11,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
8,262,410	8,605,301	8,262,410	0	8,262,410	8,352,192	31.60%	2,639,293	2,740,348	2,639,293

## Column Notes

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
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December 11, 2023

Adam Hatfield, Superintendent  
USD 353 Wellington  
Box 648  
Wellington, KS 67152-0648

PRELIMINARY LEGAL MAX

Dear Mr. Hatfield,

For the 2023-2024 school year, the legal General Fund is **\$13,245,082** and the legal Local Option Budget (LOB) is **\$4,233,125**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 353 Wellington****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
1,435.1	1,420.9	1,452.0	1,452.0	9.0	1,461.0	131.1	5.2	39.4	
<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	
394.0	85.5	46.8	0.0	0.0	446.2	0.0	2,609.2	69,160	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
13,344,770	13,245,082	13,245,082	0	13,245,082	13,426,914	31.60%	4,242,905	4,233,125	4,233,125

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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December 11, 2023

PRELIMINARY LEGAL MAX

Ben Jacobs, Superintendent  
USD 355 Ellinwood Public Schools  
300 N. Schiller  
Ellinwood, KS 67526

Dear Mr. Jacobs,

For the 2023-2024 school year, the legal General Fund is **\$4,363,469**  
and the legal Local Option Budget (LOB) is **\$1,456,765**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 355 Ellinwood Public Schools****2023-2024 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
413.0	409.2	428.1	428.1	0.0	428.1	188.6	0.4	13.7	
<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	
79.9	1.7	15.3	0.0	0.0	129.9	0.0	857.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,363,469	4,658,064	4,363,469	0	4,363,469	4,414,439	33.00%	1,456,765	1,553,617	1,456,765

**Column Notes**

Col 1 &amp; Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr &amp; 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 &amp; Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 &amp; Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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[www.ksde.org](http://www.ksde.org)

December 11, 2023

Clay Murphy, Superintendent  
USD 356 Conway Springs  
110 N. Monnet  
Conway Springs, KS 67031

PRELIMINARY LEGAL MAX

Dear Mr. Murphy,

For the 2023-2024 school year, the legal General Fund is **\$3,901,997** and the legal Local Option Budget (LOB) is **\$1,250,031**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 356 Conway Springs

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
398.1	382.7	388.5	388.5	4.0	392.5	177.7	0.0	9.6	
<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	
56.1	0.0	31.9	0.0	0.0	95.8	0.0	763.6	16,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
3,901,997	4,020,550	3,901,997	0	3,901,997	3,955,794	31.60%	1,250,031	1,286,215	1,250,031

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.





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(785) 296-3201  
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December 11, 2023

Pete Bastian, Superintendent  
USD 357 Belle Plaine  
Box 760  
Belle Plaine, KS 67013-0760

PRELIMINARY LEGAL MAX

Dear Mr. Bastian,

For the 2023-2024 school year, the legal General Fund is **\$5,857,272**  
and the legal Local Option Budget (LOB) is **\$1,951,397**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

PRELIMINARY LEGAL MAX

USD 357 Belle Plaine

2023-2024 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
566.2	567.2	537.7	567.2	9.5	576.7	225.0	0.6	9.9	
<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	
107.4	10.4	33.1	0.0	0.0	180.5	0.0	1,143.6	38,635	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
5,857,272	6,009,662	5,857,272	0	5,857,272	5,913,323	33.00%	1,951,397	1,999,567	1,951,397

Column Notes

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

December 11, 2023

Cathi Wilson, Superintendent  
USD 358 Oxford  
Box 937  
Oxford, KS 67119-0937

PRELIMINARY LEGAL MAX

Dear Dr. Wilson,

For the 2023-2024 school year, the legal General Fund is **\$4,299,881** and the legal Local Option Budget (LOB) is **\$1,283,767**.

Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$5,088, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$5,158, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2024 Legal Max" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Please compare Column 40 (computed general fund) with Column 41 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. ***If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a "Final Legal Max Letter" will be generated.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2022-2023 school year audit completed by KSDE.

KSA 72-5151(b)(5) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. To view your district's General Fund and LOB transfer amounts, download the FY 2024 Legal Max (Preliminary) spreadsheet from the school finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Dale Brungardt", with a stylized flourish extending from the end.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

December 11, 2023

**USD 358 Oxford**

**2023-2024 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,088 General Fund and \$5,158 LOB))

**PRELIMINARY LEGAL MAX**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/20 & 2/20/21	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
323.3	373.4	381.7	381.7	5.0	386.7	175.8	0.6	9.9	
<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	
64.9	1.1	18.1	0.0	0.0	132.3	0.0	789.4	283,414	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2023-2024 Adj. Legal General Fund Budget	2023-2024 LOB Base General Fund	2023-2024 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2023- 2024 Legal Max LOB Budget
4,299,881	4,614,345	4,299,881	0	4,299,881	4,062,555	31.60%	1,283,767	1,328,916	1,283,767

**Column Notes**

Col 1 & Col 2 - KSA 72-5132 requires FTE to exclude students participating in the tax credit for low income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$2,800; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

