November 23, 2022

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

Dear Mrs. Meyer,

For the 2022-23 school year, the legal General Fund is $4,732,604 and the legal Local Option Budget (LOB) is $1,525,395. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2023 Legal Max” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 109 Republic County
2022-23 Legal Maximum General Fund and LOB Budget
(Computed using $4,846 BASE)

<table>
<thead>
<tr>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</th>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/21 &amp; 2/20/22</th>
<th>Adjusted Enrollment</th>
<th>Preschool-Aged At-Risk (3yr &amp; 4yr Old) (9/20 + 2/20)</th>
<th>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</th>
<th>Low &amp; High Enrollment WTD FTE</th>
<th>Bilingual (max Hrs or Hdct) WTD FTE</th>
<th>Career/ Tech Ed WTD FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col 1</td>
<td>Col 2</td>
<td>Col 3</td>
<td>Col 7</td>
<td>Col 8</td>
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<td>0.6</td>
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<table>
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<tr>
<th>At-Risk (Free Lunch) WTD FTE</th>
<th>High Density At-Risk WTD FTE</th>
<th>Transportation WTD FTE</th>
<th>Ancillary WTD FTE</th>
<th>Cost of Living WTD FTE</th>
<th>Special Education WTD FTE</th>
<th>KAMS FTE</th>
<th>Total WTD FTE (incl SPED)</th>
<th>Virtual State Aid</th>
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<td>Col 28</td>
<td>Col 30</td>
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<tr>
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<table>
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<tr>
<th>Legal Max General Fund</th>
<th>Adopted General Fund (before reductions)</th>
<th>Prior Year Total Reductions</th>
<th>2022-2023 Adj. Legal General Fund Budget</th>
<th>2022-2023 LOB Base General Fund</th>
<th>2022-2023 LOB Authorized Percent</th>
<th>Computed Local Option Budget</th>
<th>Adopted Local Option Budget</th>
<th>2022-2023 Legal Max LOB Budget</th>
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<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
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<td>Col 51</td>
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<tr>
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<td>4,732,604</td>
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<td>4,732,604</td>
<td>5,031,148</td>
<td>31.00%</td>
<td>1,559,656</td>
<td>1,525,395</td>
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</table>

**Column Notes**

Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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Col 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.

**REVISED PRELIMINARY LEGAL MAX**
November 23, 2022

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

Dear Mr. Tharman,

For the 2022-23 school year, the legal General Fund is $1,828,396 and the legal Local Option Budget (LOB) is $628,779. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2023 Legal Max” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 212 Northern Valley
#### 2022-23 Legal Maximum General Fund and LOB Budget

(Computed using $4,846 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
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<td>139.6</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
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<td>14.3</td>
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<tbody>
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<td>33.00%</td>
<td>628,779</td>
<td>631,373</td>
<td>628,779</td>
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</tbody>
</table>

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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.
November 23, 2022

Cherie Nicholson, Superintendent
USD 218 Elkhart
PO Box 999
Elkhart, KS 67950

Dear Ms. Nicholson,

For the 2022-23 school year, the legal General Fund is $9,996,462 and the legal Local Option Budget (LOB) is $1,302,049. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 218 Elkhart

### 2022-23 Legal Maximum General Fund and LOB Budget

(Computed using $4,846 BASE)

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<th>Col 10</th>
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<th>Col 17</th>
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<th>Col 20</th>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<tr>
<td>85.2</td>
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<td>55.9</td>
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<td>779.6</td>
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<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
<th>Col 50</th>
<th>Col 51</th>
<th>Col 52</th>
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<tbody>
<tr>
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<td>33.00%</td>
<td>1,302,049</td>
<td>1,307,885</td>
<td>1,302,049</td>
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</tbody>
</table>

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- **Col 52**: Legal LOB: Lesser of Column 50 or Column 51.
November 23, 2022

Christy Hammer, Superintendent
USD 241 Wallace County Schools
521 N. Main
Sharon Springs, KS 67758

Dear Mrs. Hammer,

For the 2022-23 school year, the legal General Fund is $2,102,679 and the legal Local Option Budget (LOB) is $646,493. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

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<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (3yr &amp; 4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>198.0</td>
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<td>184.0</td>
<td>208.5</td>
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<td>151.5</td>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<td>0.0</td>
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<td>433.9</td>
<td>0</td>
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<tr>
<td>Col 40</td>
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<td>Col 42</td>
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<td>Col 51</td>
</tr>
<tr>
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<td>2,102,679</td>
<td>2,150,064</td>
<td>31.00%</td>
<td>666,520</td>
<td>646,493</td>
</tr>
</tbody>
</table>

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November 23, 2022

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

Dear Mr. Proffitt,

For the 2022-23 school year, the legal General Fund is $26,005,496 and the legal Local Option Budget (LOB) is $8,051,882. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 250 Pittsburg 2022-23 Legal Maximum General Fund and LOB Budget

(Computed using $4,846 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
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<th>Col 38</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>8,230,041</td>
<td>8,051,882</td>
<td>8,051,882</td>
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</table>

### Column Notes
- Col 7: Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9: Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 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.
Dear Mrs. Armstrong,

For the 2022-23 school year, the legal General Fund is $3,337,925 and the legal Local Option Budget (LOB) is $1,114,515. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
### 2022-23 Legal Maximum General Fund and LOB Budget

(Computed using $4,846 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<td>33.00%</td>
<td>1,114,515</td>
<td>1,117,433</td>
<td>1,114,515</td>
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</table>

**Column Notes**

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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.
November 23, 2022

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

Dear Mr. Reinhardt,

For the 2022-23 school year, the legal General Fund is $2,699,222 and the legal Local Option Budget (LOB) is $847,072. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 303 Ness City

**2022-23 Legal Maximum General Fund and LOB Budget**

(Computed using $4,846 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<tr>
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<td>847,072</td>
<td>853,010</td>
<td>847,072</td>
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</table>

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November 23, 2022

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

Dear Mr. Mathes,

For the 2022-23 school year, the legal General Fund is $5,816,169 and the legal Local Option Budget (LOB) is $1,887,550. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>Transportation WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
</tr>
<tr>
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<tr>
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<td>5,880,332</td>
<td>33.00%</td>
<td>1,940,510</td>
<td>1,887,550</td>
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</tbody>
</table>

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November 23, 2022

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

Dear Mr. Rinehart,

For the 2022-23 school year, the legal General Fund is $2,425,423 and the legal Local Option Budget (LOB) is $809,748. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 351 Macksville
### 2022-23 Legal Maximum General Fund and LOB Budget
(Computed using $4,846 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
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<th>Col 52</th>
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<td>33.00%</td>
<td>809,748</td>
<td>836,980</td>
<td>809,748</td>
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**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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- Col 47 - Adjusted Legal General Fund: Column 42 less Column 46.
- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.
November 23, 2022

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

Dear Dr. Wilson,

For the 2022-23 school year, the legal General Fund is $3,975,040 and the legal Local Option Budget (LOB) is $1,189,145. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2023 Legal Max” from the school finance website:  https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

---

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### December 23, 2022

USD 358 Oxford

**2022-23 Legal Maximum General Fund and LOB Budget**

(Computed using $4,846 BASE)

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<thead>
<tr>
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<th>Transportation WTD FTE</th>
<th>Ancillary WTD FTE</th>
<th>Cost of Living WTD FTE</th>
<th>Special Education WTD FTE</th>
<th>KAMS FTE</th>
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<th>Virtual State Aid</th>
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<td>31.00%</td>
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</tbody>
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**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.
November 23, 2022

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

Dear Mr. Swartz,

For the 2022-23 school year, the legal General Fund is $7,815,865 and the legal Local Option Budget (LOB) is $2,579,529. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2023 Legal Max” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 361 Chaparral Schools

### 2022-23 Legal Maximum General Fund and LOB Budget

(Computed using $4,846 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
<th>Col 8</th>
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</thead>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
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<th>Col 46</th>
<th>Col 47</th>
<th>Col 48</th>
<th>Col 49</th>
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<tr>
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<td>2,664,791</td>
<td>2,579,529</td>
<td>2,579,529</td>
</tr>
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</table>

### Column Notes

- **Col 7**: Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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- **Col 52**: Legal LOB: Lesser of Column 50 or Column 51.
November 23, 2022

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

Dear Mrs. Splechter,

For the 2022-23 school year, the legal General Fund is $4,192,922 and the legal Local Option Budget (LOB) is $1,388,491. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 366 Woodson

2022-23 Legal Maximum General Fund and LOB Budget

(Computed using $4,846 BASE)

<table>
<thead>
<tr>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Col 28</td>
<td>Col 30</td>
<td>Col 31</td>
<td>Col 38</td>
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</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2022-2023 Adj. Legal General Fund Budget</td>
<td>2022-2023 LOB Base General Fund</td>
<td>2022-2023 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>1,388,491</td>
<td>1,401,945</td>
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.
November 23, 2022

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

Dear Mr. Womack,

For the 2022-23 school year, the legal General Fund is $5,729,956 and the legal Local Option Budget (LOB) is $1,911,575. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

[Signature]

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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<td>KAMS FTE</td>
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<td>2022-2023 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2022-2023 Legal Max LOB Budget</td>
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<tr>
<td>5,745,086</td>
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<td>1,917,573</td>
<td>1,911,575</td>
<td>1,911,575</td>
</tr>
</tbody>
</table>

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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.
November 23, 2022

Stephen Jowers, Superintendent
USD 386 Madison-Virgil
P.O. Box 398
Madison, KS 66860-0398

Dear Mr. Jowers,

For the 2022-23 school year, the legal General Fund is $2,771,912 and the legal Local Option Budget (LOB) is $925,028. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 386 Madison-Virgil

**2022-23 Legal Maximum General Fund and LOB Budget**

(Computed using $4,846 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 7</th>
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</thead>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>925,028</td>
<td>938,968</td>
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</table>

### Column Notes

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

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Col 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.
November 23, 2022

Todd Berry, Superintendent
USD 404 Riverton
Box 290
Riverton, KS 66770-0290

Dear Mr. Berry,

For the 2022-23 school year, the legal General Fund is $6,188,505 and the legal Local Option Budget (LOB) is $2,054,755. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 404 Riverton

### 2022-23 Legal Maximum General Fund and LOB Budget
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>2,113,596</td>
<td>2,054,755</td>
<td>2,054,755</td>
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- Col 52 - Legal LOB: Lesser of Column 50 or Column 51.
November 23, 2022

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

Dear Mr. Arnold,

For the 2022-23 school year, the legal General Fund is $14,782,887 and the legal Local Option Budget (LOB) is $4,908,551. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 446 Independence

2022-23 Legal Maximum General Fund and LOB Budget
(Computed using $4,846 BASE)

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<th>Col 9</th>
<th>Col 10</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<th>Col 52</th>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2022-2023 Adj. Legal General Fund Budget</td>
<td>2022-2023 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2022-2023 Legal Max LOB Budget</td>
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<td>5,097,393</td>
<td>4,908,551</td>
<td>4,908,551</td>
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</tbody>
</table>

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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.
Dear Mr. Horn,

For the 2022-23 school year, the legal General Fund is $4,134,123 and the legal Local Option Budget (LOB) is $1,257,398. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

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"Kansas leads the world in the success of each student."
USD 452 Stanton County  
2022-23 Legal Maximum General Fund and LOB Budget  
(Computed using $4,846 BASE)

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<th>Col 1</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>96.3</td>
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<td>1,312,559</td>
<td>1,257,398</td>
<td>1,257,398</td>
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</tbody>
</table>

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November 23, 2022

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

Dear Mr. Rumford,

For the 2022-23 school year, the legal General Fund is $7,673,697 and the legal Local Option Budget (LOB) is $2,542,492. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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### USD 466 Scott County

**2022-23 Legal Maximum General Fund and LOB Budget**  
(Computed using $4,846 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<td>2,575,884</td>
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</table>

**Column Notes**

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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.
November 23, 2022

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

Dear Mr. Walter,

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

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2023 Legal Max” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 479 Crest

#### 2022-23 Legal Maximum General Fund and LOB Budget

(Computed using $4,846 BASE)

<table>
<thead>
<tr>
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<th>Col 3</th>
<th>Col 7</th>
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<td>KAMS FTE</td>
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<td>882,611</td>
<td>740,000</td>
<td>740,000</td>
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**Column Notes**

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November 23, 2022

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

Dear Mrs. Lawrence,

For the 2022-23 school year, the legal General Fund is $2,415,731 and the legal Local Option Budget (LOB) is $756,686. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### 2022-23 Legal Maximum General Fund and LOB Budget

*(Computed using $4,846 BASE)*

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<td>154.3</td>
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<td>Cost of Living WTD FTE</td>
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<td>Virtual State Aid</td>
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<td>769,476</td>
<td>756,686</td>
<td>756,686</td>
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November 23, 2022

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

Dear Dr. Moeller,

For the 2022-23 school year, the legal General Fund is $7,365,913 and the legal Local Option Budget (LOB) is $2,436,045. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

[Signature]

Dale Brungardt, Director
School Finance

c: District Clerk
   President of Board

Enclosure

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## 2022-23 Legal Maximum General Fund and LOB Budget

(Computed using $4,846 BASE)

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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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November 23, 2022

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

Dear Ms. Ray,

For the 2022-23 school year, the legal General Fund is $11,256,408 and the legal Local Option Budget (LOB) is $3,749,315. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,846, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of $4,912, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Dale Brungardt, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>3,749,315</td>
<td>3,805,886</td>
<td>3,749,315</td>
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### Column Notes

- **Col 7**: Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- **Col 9**: Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- **Col 15**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 17**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 20**: Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 23**: Higher of USD level or School level high density at-risk.
- **Col 39**: Virtual Full-Time = $5,600; Virtual Part-Time = $2,800; Virtual Credits (20 & Over) (Max 6 credits) = $709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
- **Col 42**: Legal General Fund: Lesser of Column 40 or Column 41.
- **Col 46**: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 47**: Adjusted Legal General Fund: Column 42 less Column 46
- **Col 52**: Legal LOB: Lesser of Column 50 or Column 51.