



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.gov

FINAL AUDITED LEGAL MAX

June 18, 2025

Scott Palser, Superintendent
USD 101 Erie-Galesburg
PO Box 137
Erie, KS 66733-0137

Dear Mr. Palser,

For the 2024-2025 school year, the legal General Fund is **\$4,992,432** and the legal Local Option Budget (LOB) is **\$1,695,006**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 101 Erie-Galesburg

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
419.0	395.5	418.0	392.0	418.0	11.0	429.0	188.9	0.2	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
105.5	22.9	49.3	0.0	0.0	115.1	0.0	923.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
4,992,432	5,069,415	4,992,432	0	4,992,432	5,136,383	33.00%	1,695,006	1,707,780	1,695,006

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Mike Waters, Superintendent
USD 102 Cimarron-Ensign
PO Box 489
Cimarron, KS 67835-0489

Dear Dr. Waters,

For the 2024-2025 school year, the legal General Fund is **\$5,846,962** and the legal Local Option Budget (LOB) is **\$1,912,910**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 102 Cimarron-Ensign**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
626.5	590.1	579.6	533.5	584.9	9.5	594.4	228.3	37.3	14.8
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
92.4	1.3	29.2	0.0	0.0	89.5	0.0	1,087.2	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,846,962	5,913,111	5,846,962	0	5,846,962	5,977,843	32.00%	1,912,910	1,915,844	1,912,910

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Jim Reece, Superintendent
USD 103 Cheylin
Box 28
Bird City, KS 67731-0028

Dear Mr. Reece,

For the 2024-2025 school year, the legal General Fund is **\$1,999,540** and the legal Local Option Budget (LOB) is **\$666,446**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 103 Cheylin

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
144.8	147.0	149.5	152.0	152.0	0.0	152.0	133.2	6.4	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	Transportation 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	3.7	16.3	0.0	0.0	24.7	0.0	371.8	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
1,999,540	2,098,496	1,999,540	0	1,999,540	2,082,644	32.00%	666,446	673,124	666,446

Column Notes

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Eric Stoddard, Superintendent
USD 105 Rawlins County
205 North 4th Street Suite 1

Atwood, KS 67730-1708

Dear Mr. Stoddard,

For the 2024-2025 school year, the legal General Fund is **\$3,846,346** and the legal Local Option Budget (LOB) is **\$1,284,581**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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from the Supplemental General Fund (LOB) to 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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 105 Rawlins County**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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360.9	374.5	359.5	346.5	367.0	0.0	367.0	169.3	4.4	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>		
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61.0	2.0	41.8	0.0	0.0	61.4	1.0	715.2	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>
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3,846,346	3,958,208	3,846,346	0	3,846,346	3,892,669	33.00%	1,284,581	1,320,552	1,284,581

Column Notes

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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
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FINAL AUDITED LEGAL MAX

June 18, 2025

Jeff Jones, Superintendent
USD 106 Western Plains
100 School St.
Ransom, KS 67572

Dear Mr. Jones,

For the 2024-2025 school year, the legal General Fund is **\$1,655,886** and the legal Local Option Budget (LOB) is **\$572,779**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 106 Western Plains**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
107.5	106.5	110.0	113.0	113.0	5.5	118.5	114.4	4.1	2.8
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
34.4	7.5	8.9	0.0	0.0	17.3	0.0	307.9	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
1,655,886	1,769,900	1,655,886	0	1,655,886	1,735,693	33.00%	572,779	597,607	572,779

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Jeff Sells, Superintendent
USD 107 Rock Hills
109 E. Main Street
Mankato, KS 66956

Dear Mr. Sells,

For the 2024-2025 school year, the legal General Fund is **\$4,080,826** and the legal Local Option Budget (LOB) is **\$1,320,216**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 107 Rock Hills**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
374.0	355.5	348.0	334.0	351.8	10.0	361.8	167.6	0.0	7.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
77.0	10.8	50.6	0.0	0.0	82.1	1.0	758.8	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
4,080,826	4,274,434	4,080,826	0	4,080,826	4,125,675	32.00%	1,320,216	1,382,423	1,320,216

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Denise O'Dea, Superintendent
USD 108 Washington Co. Schools
101 West College
Washington, KS 66968

Dear Ms. O'Dea,

For the 2024-2025 school year, the legal General Fund is **\$3,986,711** and the legal Local Option Budget (LOB) is **\$1,375,232**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 108 Washington Co. Schools**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
347.0	347.5	351.4	336.3	351.4	5.0	356.4	165.7	3.0	9.8
<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	Transportation 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	11.2	41.7	0.0	0.0	77.5	0.0	741.3	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
3,986,711	4,011,450	3,986,711	0	3,986,711	4,167,369	33.00%	1,375,232	1,375,232	1,375,232

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

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

Dear Mrs. Knedler,

For the 2024-2025 school year, the legal General Fund is **\$5,538,264** and the legal Local Option Budget (LOB) is **\$1,803,697**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 109 Republic County

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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498.8	496.3	504.8	502.3	504.8	3.5	508.3	210.1	0.6	11.2
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
124.4	27.0	45.9	0.0	0.0	102.3	0.0	1,029.8	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,538,264	5,588,280	5,538,264	0	5,538,264	5,671,990	32.00%	1,815,037	1,803,697	1,803,697

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Jeff Yoxall, Superintendent
USD 110 Thunder Ridge Schools
PO Box 188
Kensington, KS 66951-0188

Dear Mr. Yoxall,

For the 2024-2025 school year, the legal General Fund is **\$2,303,935** and the legal Local Option Budget (LOB) is **\$799,815**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 110 Thunder Ridge Schools**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
176.0	169.5	172.5	162.5	172.5	3.0	175.5	142.9	0.0	2.7
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
31.0	1.2	30.0	0.0	0.0	45.1	0.0	428.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,303,935	2,472,267	2,303,935	0	2,303,935	2,423,683	33.00%	799,815	825,274	799,815

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Volora Hanzlicek, Superintendent
USD 111 Doniphan West Schools
PO Box 308
Highland, KS 66035

Dear Dr. Hanzlicek,

For the 2024-2025 school year, the legal General Fund is **\$3,988,453** and the legal Local Option Budget (LOB) is **\$1,341,171**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 111 Doniphan West Schools**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
333.9	354.2	369.8	363.1	369.8	2.0	371.8	171.0	0.0	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	Transportation 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	3.6	51.7	0.0	0.0	81.4	0.0	748.3	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
4,024,357	4,348,113	4,024,357	-35,904	3,988,453	4,191,160	32.00%	1,341,171	1,425,000	1,341,171

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Bobby Murphy, Superintendent
USD 112 Central Plains
P.O. Box 176
Claflin, KS 67525

Dear Mr. Murphy,

For the 2024-2025 school year, the legal General Fund is **\$6,964,483** and the legal Local Option Budget (LOB) is **\$1,645,190**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 112 Central Plains**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
444.7	476.0	403.0	402.5	439.5	5.5	445.0	193.5	0.0	8.7
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
70.7	2.5	68.2	0.0	0.0	95.0	1.0	884.6	2,369,040	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
7,126,419	7,985,880	7,126,419	-161,936	6,964,483	4,985,423	33.00%	1,645,190	1,760,696	1,645,190

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Todd Evans, Superintendent
USD 113 Prairie Hills
1619 S. Old HWY 75
Sabetha, KS 66534-2898

Dear Mr. Evans,

For the 2024-2025 school year, the legal General Fund is **\$8,322,455** and the legal Local Option Budget (LOB) is **\$2,938,040**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 113 Prairie Hills**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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1,027.2	1,033.1	898.5	883.8	965.8	11.5	977.3	248.3	1.1	19.2
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
113.7	0.0	71.5	0.0	0.0	116.4	0.0	1,547.5	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
8,322,455	8,495,169	8,322,455	0	8,322,455	8,903,150	33.00%	2,938,040	2,962,508	2,938,040

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Jennifer Gatz, Superintendent
USD 114 Riverside
PO Box 49
Elwood, KS 66024

Dear Mrs. Gatz,

For the 2024-2025 school year, the legal General Fund is **\$6,259,196** and the legal Local Option Budget (LOB) is **\$2,060,837**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 114 Riverside**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
580.5	594.7	605.2	584.2	605.2	11.5	616.7	232.2	0.0	14.2
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
130.2	15.6	56.5	0.0	0.0	115.0	0.0	1,180.4	2,800	
<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
6,350,991	6,716,428	6,350,991	-91,795	6,259,196	6,440,116	32.00%	2,060,837	2,160,337	2,060,837

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Tavis Desormiers, Superintendent
USD 115 Nemaha Central
318 Main Street
Seneca, KS 66538-1924

Dear Mr. Desormiers,

For the 2024-2025 school year, the legal General Fund is **\$6,609,024** and the legal Local Option Budget (LOB) is **\$2,207,963**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 115 Nemaha Central**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
637.0	692.0	662.8	649.2	677.4	22.0	699.4	253.9	1.9	16.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
84.2	0.0	49.1	0.0	0.0	123.8	0.0	1,228.9	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
6,609,024	6,975,804	6,609,024	0	6,609,024	6,690,797	33.00%	2,207,963	2,329,937	2,207,963

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

John Niehues, Superintendent
USD 200 Greeley County Schools
400 W Lawrence St
Tribune, KS 67879

Dear Mr. Niehues,

For the 2024-2025 school year, the legal General Fund is **\$2,734,175** and the legal Local Option Budget (LOB) is **\$858,511**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 200 Greeley County Schools

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
236.5	224.0	223.4	230.1	230.1	3.5	233.6	154.2	9.6	6.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
47.4	3.9	20.7	0.0	0.0	32.1	0.0	508.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,734,175	2,979,412	2,734,175	0	2,734,175	2,769,391	31.00%	858,511	905,366	858,511

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Jason Dandoy, Superintendent
USD 202 Turner-Kansas City
800 S 55th St
Kansas City, KS 66106-1566

Dear Dr. Dandoy,

For the 2024-2025 school year, the legal General Fund is **\$35,611,395** and the legal Local Option Budget (LOB) is **\$11,505,589**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 202 Turner-Kansas City2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,692.6	3,617.6	3,616.5	3,648.3	3,648.3	82.0	3,730.3	130.7	147.5	103.8
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,327.1	287.9	155.2	0.0	0.0	722.1	0.0	6,604.6	96,860	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
35,616,399	37,088,589	35,616,399	-5,004	35,611,395	35,954,966	32.00%	11,505,589	11,586,947	11,505,589

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Jessica Dain, Superintendent
USD 203 Piper-Kansas City
3130 N 122nd St Suite A
Kansas City, KS 66109-9387

Dear Dr. Dain,

For the 2024-2025 school year, the legal General Fund is **\$24,073,946** and the legal Local Option Budget (LOB) is **\$8,031,990**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 203 Piper-Kansas City

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,494.5	2,638.0	2,651.9	2,712.5	2,712.5	20.5	2,733.0	95.8	43.5	85.1
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
300.1	0.0	173.8	0.0	225.3	818.8	0.0	4,475.4	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
24,074,301	25,010,008	24,074,301	-355	24,073,946	24,339,363	33.00%	8,031,990	8,312,054	8,031,990

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Rick Moulin, Superintendent
USD 204 Bonner Springs
2200 S 138th Street
Bonner Springs, KS 66012-0435

Dear Mr. Moulin,

For the 2024-2025 school year, the legal General Fund is **\$22,293,207** and the legal Local Option Budget (LOB) is **\$7,315,918**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 204 Bonner Springs**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,406.0	2,346.0	2,383.4	2,351.3	2,383.4	25.0	2,408.4	84.4	31.5	68.6
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
591.4	128.3	70.0	0.0	0.0	693.1	0.0	4,075.7	380,401	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
22,299,516	22,852,336	22,299,516	-6,309	22,293,207	22,169,447	33.00%	7,315,918	7,508,114	7,315,918

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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.

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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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FINAL AUDITED LEGAL MAX

June 18, 2025

Joel Lovesee, Superintendent
USD 205 Bluestem
625 S. Mill Road
Leon, KS 67074

Dear Mr. Lovesee,

For the 2024-2025 school year, the legal General Fund is **\$5,497,929** and the legal Local Option Budget (LOB) is **\$1,823,354**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 205 Bluestem**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
505.0	500.6	492.9	471.9	496.8	13.0	509.8	210.5	1.5	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
102.6	11.0	66.3	0.0	0.0	105.0	0.0	1,022.3	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,497,929	5,518,904	5,497,929	0	5,497,929	5,607,594	33.00%	1,850,506	1,823,354	1,823,354

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Joe Gerber, Superintendent
USD 206 Remington-Whitewater
Box 243
Whitewater, KS 67154

Dear Mr. Gerber,

For the 2024-2025 school year, the legal General Fund is **\$5,410,710** and the legal Local Option Budget (LOB) is **\$1,806,323**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 206 Remington-Whitewater**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
464.5	457.5	482.6	515.0	515.0	4.5	519.5	212.8	3.3	18.0
<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	Transportation 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	1.0	67.5	0.0	0.0	103.7	0.0	1,012.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,444,687	5,508,148	5,444,687	-33,977	5,410,710	5,511,867	33.00%	1,818,916	1,806,323	1,806,323

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Keith A. Mispagel, Superintendent
USD 207 Fort Leavenworth
207 Education Way
Fort Leavenworth, KS 66027-1425

Dear Dr. Mispagel,

For the 2024-2025 school year, the legal General Fund is **\$11,106,646** and the legal Local Option Budget (LOB) is **\$3,692,108**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 207 Fort Leavenworth**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,453.7	1,575.6	1,491.0	1,405.7	1,533.3	0.0	1,533.3	99.9	21.6	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
32.9	0.0	21.5	0.0	0.0	356.0	0.0	2,065.2	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
11,106,646	11,107,183	11,106,646	0	11,106,646	11,233,021	33.00%	3,706,897	3,692,108	3,692,108

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Matt Smith, Superintendent
USD 208 Trego Community Schools
527 Russell Ave
WaKeeney, KS 67672-2108

Dear Mr. Smith,

For the 2024-2025 school year, the legal General Fund is **\$3,969,502** and the legal Local Option Budget (LOB) is **\$1,327,318**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 208 Trego Community Schools**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
366.8	365.8	365.7	361.1	365.8	6.0	371.8	171.0	0.0	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	Transportation 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	0.0	28.5	0.0	0.0	92.9	1.0	738.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
3,969,502	4,259,376	3,969,502	0	3,969,502	4,022,176	33.00%	1,327,318	1,420,339	1,327,318

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Valerie Thompson, Superintendent
USD 209 Moscow Public Schools
Box 158
Moscow, KS 67952-0158

Dear Mrs. Thompson,

For the 2024-2025 school year, the legal General Fund is **\$1,846,267** and the legal Local Option Budget (LOB) is **\$628,161**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 209 Moscow Public Schools

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
126.0	131.0	133.1	128.5	133.1	5.0	138.1	126.1	11.1	1.5
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
33.9	7.4	5.7	0.0	0.0	19.5	0.0	343.3	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
1,846,267	2,014,599	1,846,267	0	1,846,267	1,903,519	33.00%	628,161	664,306	628,161

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Adrian Howie, Superintendent
USD 210 Hugoton Public Schools
529 S Main St
Hugoton, KS 67951

Dear Mr. Howie,

For the 2024-2025 school year, the legal General Fund is **\$9,364,675** and the legal Local Option Budget (LOB) is **\$3,018,215**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 210 Hugoton Public Schools**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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983.0	966.8	943.0	954.7	954.9	15.0	969.9	248.9	39.8	22.1
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
235.7	47.7	40.2	0.0	0.0	127.4	0.0	1,731.7	51,592	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
9,364,675	9,467,910	9,364,675	0	9,364,675	9,431,922	32.00%	3,018,215	3,055,458	3,018,215

Column Notes

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Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Corey Roy, Superintendent
USD 211 Norton Community Schools
105. E. Waverly
Norton, KS 67654

Dear Mr. Roy,

For the 2024-2025 school year, the legal General Fund is **\$6,952,141** and the legal Local Option Budget (LOB) is **\$2,251,260**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 211 Norton Community Schools**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
645.9	640.7	650.5	647.2	650.5	17.0	667.5	239.9	2.6	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
142.3	18.2	37.6	0.0	0.0	172.0	0.0	1,292.7	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
6,952,141	7,181,781	6,952,141	0	6,952,141	7,035,189	32.00%	2,251,260	2,325,408	2,251,260

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

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

Dear Mr. Tharman,

For the 2024-2025 school year, the legal General Fund is **\$2,049,018** and the legal Local Option Budget (LOB) is **\$695,057**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 212 Northern Valley**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
139.6	135.5	143.1	135.5	143.1	3.0	146.1	130.3	0.4	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
37.3	8.1	16.9	0.0	0.0	40.0	0.0	381.0	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,049,018	2,094,193	2,049,018	0	2,049,018	2,106,232	33.00%	695,057	705,312	695,057

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Corey Burton, Superintendent
USD 214 Ulysses
111 S. Baughman
Ulysses, KS 67880-2402

Dear Mr. Burton,

For the 2024-2025 school year, the legal General Fund is **\$13,507,235** and the legal Local Option Budget (LOB) is **\$4,397,024**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 214 Ulysses**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,434.5	1,405.0	1,378.4	1,345.4	1,391.7	19.0	1,410.7	150.7	85.7	42.8
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
426.4	92.6	51.1	0.0	0.0	186.5	0.0	2,446.5	382,898	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
13,540,175	13,693,539	13,540,175	-32,940	13,507,235	13,324,314	33.00%	4,397,024	4,494,931	4,397,024

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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.

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Clifford Williams, Superintendent
USD 215 Lakin
1003 W Kingman
Lakin, KS 67860

Dear Mr. Williams,

For the 2024-2025 school year, the legal General Fund is **\$6,634,301** and the legal Local Option Budget (LOB) is **\$2,068,335**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 215 Lakin

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
602.0	621.9	604.1	648.0	648.0	8.0	656.0	238.3	35.0	25.1
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
151.0	25.4	24.0	0.0	0.0	78.8	0.0	1,233.6	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
6,634,301	6,724,113	6,634,301	0	6,634,301	6,719,966	32.00%	2,150,389	2,068,335	2,068,335

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Crystal Steinmetz, Superintendent
USD 216 Deerfield
803 Beech Street
Deerfield, KS 67838-0274

Dear Mrs. Steinmetz,

For the 2024-2025 school year, the legal General Fund is **\$2,869,701** and the legal Local Option Budget (LOB) is **\$970,942**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 216 Deerfield**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
210.5	216.5	228.0	229.0	229.0	3.5	232.5	154.2	21.7	3.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
69.7	15.2	4.9	0.0	0.0	31.7	0.0	533.6	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,869,701	3,020,823	2,869,701	0	2,869,701	2,942,248	33.00%	970,942	1,018,979	970,942

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Dettra Crawford, Superintendent
USD 217 Rolla
Box 167
Rolla, KS 67954-0167

Dear Mrs. Crawford,

For the 2024-2025 school year, the legal General Fund is **\$1,439,691** and the legal Local Option Budget (LOB) is **\$501,321**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 217 Rolla

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
95.5	94.0	89.5	90.0	91.8	6.0	97.8	99.2	5.5	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	Transportation 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	6.2	10.3	0.0	0.0	15.1	0.0	267.7	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
1,439,691	1,442,917	1,439,691	0	1,439,691	1,523,515	33.00%	502,760	501,321	501,321

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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.



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FINAL AUDITED LEGAL MAX

June 18, 2025

Charles Anglin, Superintendent
USD 218 Elkhart
PO Box 999
Elkhart, KS 67950

Dear Mr. Anglin,

For the 2024-2025 school year, the legal General Fund is **\$9,892,375** and the legal Local Option Budget (LOB) is **\$1,420,870**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 218 Elkhart**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
394.5	372.0	344.4	338.1	358.2	10.5	368.7	169.9	14.9	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
99.7	21.6	8.2	0.0	0.0	105.8	0.0	794.5	5,619,554	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
9,892,375	10,973,998	9,892,375	0	9,892,375	4,323,727	33.00%	1,426,830	1,420,870	1,420,870

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Lance Custer, Superintendent
USD 219 Minneola
PO Box 157
Minneola, KS 67865-0157

Dear Mr. Custer,

For the 2024-2025 school year, the legal General Fund is **\$2,734,713** and the legal Local Option Budget (LOB) is **\$905,216**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 219 Minneola**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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225.0	245.5	234.5	231.5	240.0	3.0	243.0	154.4	2.2	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
52.3	7.7	13.8	0.0	0.0	35.1	0.0	508.5	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,734,713	2,995,008	2,734,713	0	2,734,713	2,828,800	32.00%	905,216	928,452	905,216

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Paula Rice, Superintendent
USD 220 Ashland
P.O. Box 187
Ashland, KS 67831-0187

Dear Mrs. Rice,

For the 2024-2025 school year, the legal General Fund is **\$2,203,904** and the legal Local Option Budget (LOB) is **\$683,625**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 220 Ashland

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
196.8	186.5	192.3	177.7	192.3	0.5	192.8	148.1	3.8	4.5
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
22.7	0.0	8.0	0.0	0.0	29.9	0.0	409.8	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,203,904	2,347,497	2,203,904	0	2,203,904	2,269,896	32.00%	726,367	683,625	683,625

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Lee Schmidt, Superintendent
USD 223 Barnes
PO Box 188
Barnes, KS 66933-0188

Dear Mr. Schmidt,

For the 2024-2025 school year, the legal General Fund is **\$3,926,478** and the legal Local Option Budget (LOB) is **\$1,313,295**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 223 Barnes**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
335.8	357.5	366.7	370.7	370.7	8.5	379.2	173.4	4.4	12.5
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
45.0	0.0	37.1	0.0	0.0	78.5	0.0	730.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
3,926,478	4,071,146	3,926,478	0	3,926,478	3,979,682	33.00%	1,313,295	1,359,810	1,313,295

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Art Baker, Superintendent
USD 224 Clifton-Clyde
616 North High, Suite 2
Clyde, KS 66938-9637

Dear Mr. Baker,

For the 2024-2025 school year, the legal General Fund is **\$3,257,992** and the legal Local Option Budget (LOB) is **\$1,000,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 224 Clifton-Clyde

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
281.0	292.2	293.1	297.0	297.0	2.0	299.0	148.6	0.4	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	Transportation 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	0.1	39.1	0.0	0.0	60.6	0.0	605.8	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
3,257,992	3,363,939	3,257,992	0	3,257,992	3,320,288	32.00%	1,062,492	1,000,000	1,000,000

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Stephen Wiseman, Superintendent
USD 225 Fowler
Box 170
Fowler, KS 67844-0170

Dear Mr. Wiseman,

For the 2024-2025 school year, the legal General Fund is **\$1,141,749** and the legal Local Option Budget (LOB) is **\$388,842**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 225 Fowler

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
96.0	66.0	69.7	81.5	81.5	1.0	82.5	83.7	1.1	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
19.4	3.5	10.4	0.0	0.0	11.0	0.0	212.3	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
1,141,749	1,141,749	1,141,749	0	1,141,749	1,250,275	33.00%	412,591	388,842	388,842

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Rex Bruce, Superintendent
USD 226 Meade
Box 400
Meade, KS 67864-0400

Dear Mr. Bruce,

For the 2024-2025 school year, the legal General Fund is **\$3,466,121** and the legal Local Option Budget (LOB) is **\$1,194,449**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 226 Meade**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
360.5	340.0	328.9	301.4	334.5	6.5	341.0	160.4	1.5	3.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation 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	6.5	14.9	0.0	0.0	52.8	0.0	644.5	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
3,466,121	3,617,781	3,466,121	0	3,466,121	3,619,542	33.00%	1,194,449	1,227,553	1,194,449

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Robert Reed, Superintendent
USD 227 Hodgeman County Schools
PO Box 398
Jetmore, KS 67854-0398

Dear Mr. Reed,

For the 2024-2025 school year, the legal General Fund is **\$2,895,567** and the legal Local Option Budget (LOB) is **\$986,967**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 227 Hodgeman County Schools

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
287.0	284.0	268.0	266.0	276.0	0.0	276.0	151.2	0.6	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
33.9	0.0	42.3	0.0	0.0	40.9	0.0	547.8	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,946,068	3,174,096	2,946,068	-50,501	2,895,567	3,084,271	32.00%	986,967	1,028,218	986,967

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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).

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

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Tonya Merrigan, Superintendent
USD 229 Blue Valley
15020 Metcalf Ave.
Overland Park, KS 66223-2200

Dear Dr. Merrigan,

For the 2024-2025 school year, the legal General Fund is **\$184,069,741** and the legal Local Option Budget (LOB) is **\$61,362,859**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 229 Blue Valley**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
21,823.2	21,810.2	21,853.8	21,749.9	21,853.8	0.0	21,853.8	765.8	144.9	386.6
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
955.4	0.0	600.7	615.9	2,316.4	6,555.9	0.0	34,195.4	166,880	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
184,069,741	185,402,832	184,069,741	0	184,069,741	185,948,058	33.00%	61,362,859	61,702,025	61,362,859

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Link Luttrell, Superintendent
USD 230 Spring Hill
17640 W 199th St
Spring Hill, KS 66083

Dear Dr. Luttrell,

For the 2024-2025 school year, the legal General Fund is **\$43,817,590** and the legal Local Option Budget (LOB) is **\$11,561,350**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 230 Spring Hill**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,572.7	3,654.0	3,840.4	3,993.3	3,993.3	23.0	4,016.3	140.7	15.7	58.9
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
253.6	0.0	214.7	499.1	384.8	853.8	0.0	6,437.6	9,304,180	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
43,925,593	46,101,560	43,925,593	-108,003	43,817,590	35,034,393	33.00%	11,561,350	12,043,327	11,561,350

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

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FINAL AUDITED LEGAL MAX

June 18, 2025

Brian Huff, Superintendent
USD 231 Gardner Edgerton
PO Box 97
Gardner, KS 66030

Dear Dr. Huff,

For the 2024-2025 school year, the legal General Fund is **\$50,322,484** and the legal Local Option Budget (LOB) is **\$16,785,649**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 231 Gardner Edgerton**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,686.7	5,762.7	5,676.4	5,633.3	5,719.6	25.5	5,745.1	201.3	38.5	109.8
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
845.5	27.5	160.5	43.0	239.8	1,945.1	1.0	9,357.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
50,322,484	53,524,545	50,322,484	0	50,322,484	50,865,603	33.00%	16,785,649	17,830,354	16,785,649

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Cory Gibson, Superintendent
USD 232 De Soto
35200 W. 91st Street
De Soto, KS 66018

Dear Dr. Gibson,

For the 2024-2025 school year, the legal General Fund is **\$57,817,728** and the legal Local Option Budget (LOB) is **\$19,276,860**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 232 De Soto**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,236.8	7,257.6	7,160.1	7,100.5	7,208.9	23.5	7,232.4	253.4	62.2	197.4
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
489.8	6.6	239.8	0.0	734.5	1,518.9	1.0	10,736.0	79,520	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
57,817,728	60,170,005	57,817,728	0	57,817,728	58,414,727	33.00%	19,276,860	20,003,929	19,276,860

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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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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FINAL AUDITED LEGAL MAX

June 18, 2025

Brent Yeager, Superintendent
USD 233 Olathe
PO Box 2000
Olathe, KS 66063-2000

Dear Dr. Yeager,

For the 2024-2025 school year, the legal General Fund is **\$246,584,307** and the legal Local Option Budget (LOB) is **\$82,154,972**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 233 Olathe**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
28,064.1	28,106.8	27,708.7	27,369.1	27,907.8	54.5	27,962.3	979.8	573.1	625.2
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
3,089.4	197.3	782.8	1,131.8	2,624.4	7,802.8	0.0	45,768.9	489,253	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
246,634,397	256,297,870	246,634,397	-50,090	246,584,307	248,954,461	33.00%	82,154,972	85,377,901	82,154,972

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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.



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FINAL AUDITED LEGAL MAX

June 18, 2025

Destry Brown, Superintendent
USD 234 Fort Scott
424 S. Main
Fort Scott, KS 66701-2097

Dear Mr. Brown,

For the 2024-2025 school year, the legal General Fund is **\$15,632,362** and the legal Local Option Budget (LOB) is **\$5,187,867**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 234 Fort Scott**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,748.2	1,727.8	1,659.9	1,602.1	1,693.9	21.0	1,714.9	60.1	4.6	40.9
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
423.0	91.8	91.1	0.0	0.0	463.4	0.0	2,889.8	95,200	
<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
15,636,544	16,841,979	15,636,544	-4,182	15,632,362	15,720,809	33.00%	5,187,867	5,584,202	5,187,867

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Vance Eden, Superintendent
USD 235 Uniontown
601 Fifth Street
Uniontown, KS 66779

Dear Mr. Eden,

For the 2024-2025 school year, the legal General Fund is **\$5,063,071** and the legal Local Option Budget (LOB) is **\$1,638,194**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 235 Uniontown**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
453.5	447.0	436.5	407.8	441.8	4.0	445.8	193.8	0.4	5.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
112.8	24.5	56.3	0.0	0.0	101.5	0.0	940.4	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,063,071	5,292,080	5,063,071	0	5,063,071	5,119,356	32.00%	1,638,194	1,708,690	1,638,194

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Dustin McEwen, Superintendent
USD 237 Smith Center
216 S. Jefferson
Smith Center, KS 66967

Dear Mr. McEwen,

For the 2024-2025 school year, the legal General Fund is **\$4,749,850** and the legal Local Option Budget (LOB) is **\$1,584,437**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 237 Smith Center

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
433.0	424.5	425.5	409.2	425.5	10.0	435.5	190.8	0.2	13.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
83.2	5.5	39.0	0.0	0.0	114.9	1.0	883.2	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
4,749,850	4,932,164	4,749,850	0	4,749,850	4,801,323	33.00%	1,584,437	1,646,724	1,584,437

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Curtis Stevens, Superintendent
USD 239 North Ottawa County
PO Box 257
Minneapolis, KS 67467-0257

Dear Dr. Stevens,

For the 2024-2025 school year, the legal General Fund is **\$6,324,528** and the legal Local Option Budget (LOB) is **\$2,095,200**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 239 North Ottawa County

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
633.5	620.4	617.1	593.5	618.8	0.0	618.8	232.6	0.0	10.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
111.8	6.4	45.8	0.0	0.0	149.7	0.0	1,176.0	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
6,324,528	6,693,459	6,324,528	0	6,324,528	6,400,611	33.00%	2,112,202	2,095,200	2,095,200

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Pam Irwin, Superintendent
USD 240 Twin Valley
Box 38
Bennington, KS 67422-0038

Dear Mrs. Irwin,

For the 2024-2025 school year, the legal General Fund is **\$5,922,791** and the legal Local Option Budget (LOB) is **\$1,978,357**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 240 Twin Valley**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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570.0	559.0	567.0	555.2	567.0	18.0	585.0	226.6	0.2	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
107.0	4.2	40.8	0.0	0.0	123.6	0.0	1,101.3	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,922,791	6,182,011	5,922,791	0	5,922,791	5,995,021	33.00%	1,978,357	2,050,202	1,978,357

Column Notes

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Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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(785) 296-3201
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FINAL AUDITED LEGAL MAX

June 18, 2025

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

Dear Mrs. Hammer,

For the 2024-2025 school year, the legal General Fund is **\$2,047,230** and the legal Local Option Budget (LOB) is **\$674,051**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 241 Wallace County Schools

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
184.0	183.0	167.1	146.4	175.1	0.0	175.1	142.8	0.7	1.2
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
18.9	0.0	18.9	0.0	0.0	23.7	0.0	381.3	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,050,631	2,149,587	2,050,631	-3,401	2,047,230	2,106,409	32.00%	674,051	696,632	674,051

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

John Cox, Superintendent
USD 242 Weskan
219 Coyote Boulevard
Weskan, KS 67762-4004

Dear Mr. Cox,

For the 2024-2025 school year, the legal General Fund is **\$1,483,603** and the legal Local Option Budget (LOB) is **\$501,461**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 242 Weskan**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
96.5	105.5	116.5	110.7	116.5	0.0	116.5	113.1	1.7	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
11.1	0.0	11.5	0.0	0.0	25.2	0.0	279.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
1,501,000	1,631,685	1,501,000	-17,397	1,483,603	1,519,580	33.00%	501,461	545,128	501,461

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Duane Ford, Superintendent
USD 243 Lebo-Waverly
Box 457
Waverly, KS 66871-0457

Dear Mr. Ford,

For the 2024-2025 school year, the legal General Fund is **\$5,158,040** and the legal Local Option Budget (LOB) is **\$1,669,575**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 243 Lebo-Waverly**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
447.1	442.2	435.5	475.7	475.7	2.5	478.2	202.6	0.0	6.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
82.3	3.5	26.2	0.0	0.0	159.5	0.0	959.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,158,040	5,296,254	5,158,040	0	5,158,040	5,217,421	32.00%	1,669,575	1,714,312	1,669,575

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Craig Marshall, Superintendent
USD 244 Burlington
301 Neosho Street
Burlington, KS 66839-1700

Dear Mr. Marshall,

For the 2024-2025 school year, the legal General Fund is **\$8,108,948** and the legal Local Option Budget (LOB) is **\$2,624,681**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 244 Burlington**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
785.5	792.0	778.5	756.6	785.3	9.5	794.8	251.2	1.3	21.6
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
137.5	6.4	47.2	0.0	0.0	247.8	0.0	1,507.8	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
8,108,948	8,268,137	8,108,948	0	8,108,948	8,202,128	32.00%	2,624,681	2,675,994	2,624,681

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Matt Thomsen, Superintendent
USD 245 LeRoy-Gridley
Box 278
LeRoy, KS 66857

Dear Mr. Thomsen,

For the 2024-2025 school year, the legal General Fund is **\$2,195,837** and the legal Local Option Budget (LOB) is **\$725,817**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 245 LeRoy-Gridley

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
156.5	146.0	148.5	150.0	150.0	5.0	155.0	134.6	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
37.8	7.2	23.1	0.0	0.0	47.4	0.0	408.3	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,195,837	2,380,841	2,195,837	0	2,195,837	2,268,178	32.00%	725,817	739,939	725,817

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Ray Streeter, Superintendent
USD 246 Northeast
Box 669
Arma, KS 66712-0669

Dear Dr. Streeter,

For the 2024-2025 school year, the legal General Fund is **\$5,182,111** and the legal Local Option Budget (LOB) is **\$1,726,198**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 246 Northeast**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
445.5	442.9	434.6	443.0	443.0	10.0	453.0	195.8	0.6	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
140.4	30.5	28.9	0.0	0.0	105.1	0.0	960.9	14,391	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,182,111	5,266,804	5,182,111	0	5,182,111	5,230,902	33.00%	1,726,198	1,753,430	1,726,198

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Brad Miner, Superintendent
USD 247 Cherokee
506 South Smelter
Cherokee, KS 66724-5015

Dear Dr. Miner,

For the 2024-2025 school year, the legal General Fund is **\$5,119,856** and the legal Local Option Budget (LOB) is **\$1,756,952**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 247 Cherokee**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
426.7	436.5	436.0	413.5	436.3	4.5	440.8	192.3	0.8	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
123.4	26.8	55.5	0.0	0.0	95.9	0.0	952.0	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,119,856	5,413,939	5,119,856	0	5,119,856	5,324,097	33.00%	1,756,952	1,835,576	1,756,952

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Todd Ferguson, Superintendent
USD 248 Girard
415 North Summit
Girard, KS 66743-1128

Dear Mr. Ferguson,

For the 2024-2025 school year, the legal General Fund is **\$9,419,107** and the legal Local Option Budget (LOB) is **\$3,040,187**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 248 Girard

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
965.5	979.5	935.5	962.1	962.1	13.5	975.6	248.4	2.0	23.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
207.2	25.3	60.2	0.0	0.0	203.2	0.0	1,745.3	42,560	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
9,428,783	9,508,185	9,428,783	-9,676	9,419,107	9,500,585	32.00%	3,040,187	3,053,747	3,040,187

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Rick Simoncic, Superintendent
USD 249 Frontenac Public Schools
208 S Cayuga
Frontenac, KS 66763

Dear Mr. Simoncic,

For the 2024-2025 school year, the legal General Fund is **\$8,571,602** and the legal Local Option Budget (LOB) is **\$2,852,524**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 249 Frontenac Public Schools**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
925.5	888.0	924.5	939.4	939.4	5.0	944.4	250.5	5.9	21.8
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
156.8	4.6	13.1	0.0	0.0	191.0	0.0	1,588.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
8,571,602	8,834,459	8,571,602	0	8,571,602	8,644,012	33.00%	2,852,524	2,932,924	2,852,524

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

J.B. Elliott, Superintendent
USD 250 Pittsburg
PO Box 75
Pittsburg, KS 66762-0075

Dear Mr. Elliott,

For the 2024-2025 school year, the legal General Fund is **\$29,946,492** and the legal Local Option Budget (LOB) is **\$9,654,890**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 250 Pittsburg**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,088.6	3,153.4	3,164.2	3,143.1	3,164.2	58.0	3,222.2	112.9	107.0	55.9
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,002.8	217.6	101.3	0.0	0.0	724.2	0.0	5,543.9	149,366	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
29,964,460	30,373,482	29,964,460	-17,968	29,946,492	30,171,530	32.00%	9,654,890	9,664,608	9,654,890

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Robert Blair, Superintendent
USD 251 North Lyon County
PO Box 527
Americus, KS 66835-0527

Dear Mr. Blair,

For the 2024-2025 school year, the legal General Fund is **\$3,733,047** and the legal Local Option Budget (LOB) is **\$1,245,209**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 251 North Lyon County

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
313.5	324.0	313.0	307.4	318.5	11.5	330.0	156.4	0.6	6.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
60.5	3.0	50.6	0.0	0.0	85.3	0.0	693.3	4,480	
<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
3,733,047	3,984,688	3,733,047	0	3,733,047	3,773,360	33.00%	1,245,209	1,289,300	1,245,209

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Ryan Muhlig, Superintendent
USD 252 Southern Lyon County
PO Box 278
Hartford, KS 66854

Dear Mr. Muhlig,

For the 2024-2025 school year, the legal General Fund is **\$5,133,839** and the legal Local Option Budget (LOB) is **\$1,715,117**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 252 Southern Lyon County**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
497.9	495.8	512.1	490.0	512.1	8.5	520.6	215.0	0.0	9.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
67.8	5.3	42.1	0.0	0.0	94.4	0.0	954.6	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
5,133,839	6,040,032	5,133,839	0	5,133,839	5,197,325	33.00%	1,715,117	1,875,000	1,715,117

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Allison Anderson-Harder, Superintendent
USD 253 Emporia
P.O. Box 1008
Emporia, KS 66801-1008

Dear Dr. Anderson-Harder,

For the 2024-2025 school year, the legal General Fund is **\$37,781,153** and the legal Local Option Budget (LOB) is **\$12,275,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 253 Emporia

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,044.5	4,129.5	4,191.2	4,019.2	4,191.2	79.5	4,270.7	149.6	205.5	80.8
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,007.2	210.3	236.4	0.0	0.0	893.6	0.0	7,054.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
37,936,950	41,013,704	37,936,950	-155,797	37,781,153	38,392,634	33.00%	12,669,569	12,275,000	12,275,000

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Ryan Cunningham, Superintendent
USD 254 Barber County North
Box 288
Medicine Lodge, KS 67104-0288

Dear Mr. Cunningham,

For the 2024-2025 school year, the legal General Fund is **\$4,972,902** and the legal Local Option Budget (LOB) is **\$1,651,542**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 254 Barber County North

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
452.5	446.1	439.0	448.5	448.5	7.0	455.5	196.5	1.1	10.5
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
93.9	9.2	35.3	0.0	0.0	117.5	0.0	919.5	30,240	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
4,975,311	5,279,617	4,975,311	-2,409	4,972,902	5,004,674	33.00%	1,651,542	1,752,980	1,651,542

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Mylo Miller, Superintendent
USD 255 South Barber
512 Main
Kiowa, KS 67070

Dear Dr. Miller,

For the 2024-2025 school year, the legal General Fund is **\$2,619,086** and the legal Local Option Budget (LOB) is **\$848,392**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 255 South Barber**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
208.3	197.0	199.0	182.5	199.0	3.0	202.0	150.3	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	Transportation 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	15.3	0.0	0.0	53.2	0.0	487.0	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
2,619,086	2,874,541	2,619,086	0	2,619,086	2,651,224	32.00%	848,392	930,773	848,392

Column Notes

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

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

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Kim Ensminger, Superintendent
USD 256 Marmaton Valley
128 West Oak Street
Moran, KS 66755-9710

Dear Mrs. Ensminger,

For the 2024-2025 school year, the legal General Fund is **\$3,137,981** and the legal Local Option Budget (LOB) is **\$1,022,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 256 Marmaton Valley**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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238.6	254.5	252.2	252.6	253.4	3.5	256.9	153.7	0.0	3.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation 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	25.9	0.0	0.0	59.1	0.0	576.3	38,640	
<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
3,137,981	3,496,333	3,137,981	0	3,137,981	3,262,462	33.00%	1,076,612	1,022,000	1,022,000

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Stacey Fager, Superintendent
USD 257 Iola
305 North Washington Street

Iola, KS 66749-2997

Dear Mr. Fager,

For the 2024-2025 school year, the legal General Fund is **\$10,707,839** and the legal Local Option Budget (LOB) is **\$3,661,611**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer

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from the Supplemental General Fund (LOB) to 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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 257 lola**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,044.8	1,058.8	1,043.7	1,015.6	1,051.3	29.0	1,080.3	236.7	3.3	20.7
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
266.7	57.9	48.9	0.0	0.0	262.8	0.0	1,977.3	73,920	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
10,707,839	11,635,431	10,707,839	0	10,707,839	11,095,791	33.00%	3,661,611	3,878,792	3,661,611

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Amber Wheeler, Superintendent
USD 258 Humboldt
801 New York
Humboldt, KS 66748-1801

Dear Dr. Wheeler,

For the 2024-2025 school year, the legal General Fund is **\$8,157,559** and the legal Local Option Budget (LOB) is **\$2,163,255**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 258 Humboldt**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
630.0	618.0	579.5	605.3	605.3	11.5	616.8	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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
105.5	2.1	24.0	0.0	0.0	201.3	0.0	1,205.1	1,687,167	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
8,168,195	8,902,692	8,168,195	-10,636	8,157,559	6,555,319	33.00%	2,163,255	2,270,194	2,163,255

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Kelly Bielefeld, Superintendent
USD 259 Wichita
903 S Edgemoor
Wichita, KS 67218

Dear Mr. Bielefeld,

For the 2024-2025 school year, the legal General Fund is **\$440,577,098** and the legal Local Option Budget (LOB) is **\$146,129,330**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 259 Wichita

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
43,317.8	43,397.0	43,142.5	42,890.6	43,269.8	889.5	44,159.3	1,547.3	2,004.9	790.1
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
15,494.3	3,361.4	2,049.8	0.0	0.0	11,976.3	3.0	81,386.4	3,046,960	
<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
440,743,019	446,622,716	440,743,019	-165,921	440,577,098	442,816,153	33.00%	146,129,330	147,816,395	146,129,330

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Heather Bohaty, Superintendent
USD 260 Derby
1550 E. Walnut Grove Rd
Derby, KS 67037-1489

Dear Mrs. Bohaty,

For the 2024-2025 school year, the legal General Fund is **\$56,771,044** and the legal Local Option Budget (LOB) is **\$18,031,555**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 260 Derby**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,805.8	6,830.5	6,837.6	6,888.7	6,888.7	37.5	6,926.2	242.7	94.4	152.5
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,365.8	112.0	167.6	0.0	0.0	1,437.7	0.0	10,498.9	307,960	
<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
56,771,044	57,593,105	56,771,044	0	56,771,044	57,133,583	32.00%	18,282,747	18,031,555	18,031,555

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Jeff Hersh, Superintendent
USD 261 Haysville
1745 W Grand Ave
Haysville, KS 67060-1234

Dear Mr. Hersh,

For the 2024-2025 school year, the legal General Fund is **\$49,054,227** and the legal Local Option Budget (LOB) is **\$16,211,675**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 261 Haysville

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,436.1	5,477.4	5,186.0	5,066.9	5,331.7	90.0	5,421.7	190.0	53.1	92.3
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,337.8	290.2	281.4	0.0	0.0	1,362.7	0.0	9,029.2	498,400	
<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
49,057,438	50,248,955	49,057,438	-3,211	49,054,227	49,126,288	33.00%	16,211,675	16,584,485	16,211,675

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Greg Lehr, Superintendent
USD 262 Valley Center Pub Sch
143 S. Meridian
Valley Center, KS 67147

Dear Mr. Lehr,

For the 2024-2025 school year, the legal General Fund is **\$26,351,111** and the legal Local Option Budget (LOB) is **\$8,342,500**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 262 Valley Center Pub Sch

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,935.6	3,036.1	3,016.1	3,001.5	3,026.1	37.0	3,063.1	107.3	23.5	70.7
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
549.8	18.2	205.1	0.0	0.0	799.3	0.0	4,837.0	357,810	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
26,371,196	27,784,142	26,371,196	-20,085	26,351,111	26,312,422	33.00%	8,683,099	8,342,500	8,342,500

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Jay Ensley, Superintendent
USD 263 Mulvane
Box 130
Mulvane, KS 67110

Dear Dr. Ensley,

For the 2024-2025 school year, the legal General Fund is **\$13,805,864** and the legal Local Option Budget (LOB) is **\$4,609,187**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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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 more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 263 Mulvane**2024-2025 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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1,720.5	1,753.0	1,726.8	1,637.7	1,739.9	25.0	1,764.9	61.8	1.7	34.5
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
255.1	0.4	58.9	0.0	0.0	389.8	0.0	2,567.1	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
13,805,864	14,801,869	13,805,864	0	13,805,864	13,967,233	33.00%	4,609,187	4,940,484	4,609,187

Column Notes

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Jason Johnson, Superintendent
USD 264 Clearwater
Box 248
Clearwater, KS 67026

Dear Mr. Johnson,

For the 2024-2025 school year, the legal General Fund is **\$9,754,190** and the legal Local Option Budget (LOB) is **\$3,256,076**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Frank Harwood, Deputy Commissioner
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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 264 Clearwater**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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1,101.1	1,074.7	1,047.2	1,038.0	1,061.0	10.5	1,071.5	237.9	0.7	24.1
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
149.1	0.0	76.2	0.0	0.0	253.7	0.0	1,813.2	2,800	
<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
9,754,190	10,193,052	9,754,190	0	9,754,190	9,866,898	33.00%	3,256,076	3,396,991	3,256,076

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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(785) 296-3201
www.ksde.gov

FINAL AUDITED LEGAL MAX

June 18, 2025

Justin B Henry, Superintendent
USD 265 Goddard
P.O. Box 249
Goddard, KS 67052-0249

Dear Dr. Henry,

For the 2024-2025 school year, the legal General Fund is **\$49,929,850** and the legal Local Option Budget (LOB) is **\$16,602,595**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

Kansas leads the world in the success of each student.

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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 265 Goddard

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,863.5	5,950.6	5,913.5	5,926.5	5,932.1	46.5	5,978.6	209.5	29.2	126.5
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
751.2	0.0	508.4	0.0	77.4	1,568.5	1.0	9,250.3	191,274	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
49,939,387	52,044,229	49,939,387	-9,537	49,929,850	50,310,894	33.00%	16,602,595	17,267,915	16,602,595

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) [(Col 2 + Col 3) / 2]. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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 = \$5,600; 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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FINAL AUDITED LEGAL MAX

June 18, 2025

Raquel Greer, Superintendent
USD 266 Maize
905 W Academy Ave
Maize, KS 67101-9405

Dear Dr. Greer,

For the 2024-2025 school year, the legal General Fund is **\$65,234,000** and the legal Local Option Budget (LOB) is **\$20,924,275**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2025 Legal Max (FINAL)" from the school finance website:
<https://www.ksde.gov/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 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 more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2023-2024 school year audit completed by KSDE.

KSA 72-5151(d) 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. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual

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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. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2024-2025 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2025 Legal Max (FINAL) 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 at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 266 Maize

2024-2025 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</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) 9/20/21 & 2/20/22	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,144.5	7,297.6	7,311.5	7,297.7	7,311.5	44.5	7,356.0	257.8	45.0	193.7
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
903.1	0.0	549.6	0.0	223.8	2,129.9	2.0	11,660.9	2,521,680	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
65,234,000	67,843,683	65,234,000	0	65,234,000	63,406,893	33.00%	20,924,275	21,701,241	20,924,275

Column Notes

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), or 2-year average (if eligible) $[(Col\ 2 + Col\ 3) / 2]$. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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FINAL AUDITED LEGAL MAX

June 18, 2025

Tim Hayden, Superintendent
USD 267 Renwick
600 West Rush
Andale, KS 67001

Dear Mr. Hayden,

For the 2024-2025 school year, the legal General Fund is **\$14,787,699** and the legal Local Option Budget (LOB) is **\$4,928,088**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, or the arithmetic average of the first preceding and second preceding year's enrollment for the 2024-2025 school year only if higher, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 267 Renwick**2024-2025 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,378 General Fund and \$5,452 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<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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1,838.0	1,826.5	1,857.7	1,857.6	1,857.7	45.5	1,903.2	66.7	0.0	73.7
<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	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
102.6	0.0	126.4	0.0	0.0	472.9	0.0	2,745.5	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	2024-2025 Adj. Legal General Fund Budget	2024-2025 LOB Base General Fund	2024-2025 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2024-2025 Legal Max LOB Budget
14,787,699	15,752,522	14,787,699	0	14,787,699	14,933,600	33.00%	4,928,088	5,238,319	4,928,088

Column Notes

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