



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

FINAL AUDITED LEGAL MAX

June 18, 2025

Rustin Clark, Superintendent
USD 359 Argonia Public Schools
202 E. Allen
Argonia, KS 67004

Dear Dr. Clark,

For the 2024-2025 school year, the legal General Fund is **\$1,988,247** and the legal Local Option Budget (LOB) is **\$643,687**.

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

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 359 Argonia 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
161.5	140.0	129.5	144.0	144.0	0.0	144.0	129.3	0.0	3.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
26.6	3.4	9.5	0.0	0.0	53.8	0.0	369.7	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
1,988,247	2,082,899	1,988,247	0	1,988,247	2,011,521	32.00%	643,687	674,039	643,687

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

Traci Becker, Superintendent
USD 360 Caldwell
22 N. Webb St.
Caldwell, KS 67022-1458

Dear Mrs. Becker,

For the 2024-2025 school year, the legal General Fund is **\$2,970,781** and the legal Local Option Budget (LOB) is **\$994,672**.

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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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 360 Caldwell

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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225.9	224.7	222.5	215.9	223.6	6.0	229.6	154.0	0.2	6.2
<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	
63.4	13.8	12.1	0.0	0.0	74.6	0.0	553.9	15,680	
<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
2,994,554	3,217,154	2,994,554	-23,773	2,970,781	3,014,159	33.00%	994,672	1,064,544	994,672

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

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

Dear Mr. Swartz,

For the 2024-2025 school year, the legal General Fund is **\$8,918,738** and the legal Local Option Budget (LOB) is **\$2,962,285**.

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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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 361 Chaparral 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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737.9	768.1	781.9	770.0	781.9	14.0	795.9	255.3	15.0	7.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
204.7	44.5	98.9	0.0	0.0	227.5	0.0	1,649.6	47,189	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
8,918,738	9,241,300	8,918,738	0	8,918,738	8,976,620	33.00%	2,962,285	3,071,243	2,962,285

Column Notes

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FINAL AUDITED LEGAL MAX

June 18, 2025

Chris Johnson, Superintendent
USD 362 Prairie View
13799 Kansas Hwy 152
LaCygne, KS 66040

Dear Dr. Johnson,

For the 2024-2025 school year, the legal General Fund is **\$9,466,368** and the legal Local Option Budget (LOB) is **\$3,149,834**.

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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843.9	804.6	826.3	823.6	826.3	19.5	845.8	252.7	1.1	17.6
<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>		
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174.7	17.2	125.3	0.0	0.0	320.7	0.0	1,755.1	27,440	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
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9,466,368	10,006,376	9,466,368	0	9,466,368	9,544,951	33.00%	3,149,834	3,177,644	3,149,834

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FINAL AUDITED LEGAL MAX

June 18, 2025

Scott Myers, Superintendent
USD 363 Holcomb
Box 8
Holcomb, KS 67851-0008

Dear Dr. Myers,

For the 2024-2025 school year, the legal General Fund is **\$8,503,740** and the legal Local Option Budget (LOB) is **\$2,823,469**.

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 363 Holcomb**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
930.0	911.0	922.0	847.0	922.0	16.0	938.0	250.8	22.7	18.7
<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	
185.4	23.1	13.0	0.0	0.0	119.2	0.0	1,570.9	55,440	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
8,503,740	8,923,750	8,503,740	0	8,503,740	8,555,968	33.00%	2,823,469	2,972,641	2,823,469

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

Darren Schroeder, Superintendent
USD 364 Marysville
211 S 10th St
Marysville, KS 66508-1911

Dear Mr. Schroeder,

For the 2024-2025 school year, the legal General Fund is **\$7,547,485** and the legal Local Option Budget (LOB) is **\$2,461,672**.

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,

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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 364 Marysville**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
731.7	751.0	719.2	714.4	735.1	17.5	752.6	248.7	0.9	26.5
<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	
153.4	17.5	53.0	0.0	0.0	150.8	0.0	1,403.4	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
7,547,485	7,916,416	7,547,485	0	7,547,485	7,692,726	32.00%	2,461,672	2,562,612	2,461,672

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

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 Most, Superintendent
USD 365 Garnett
PO Box 328
Garnett, KS 66032

Dear Dr. Most,

For the 2024-2025 school year, the legal General Fund is **\$9,220,265** and the legal Local Option Budget (LOB) is **\$2,999,950**.

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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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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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 365 Garnett

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
917.5	914.0	899.5	878.1	906.8	8.0	914.8	251.9	0.2	15.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
194.6	26.8	74.9	0.0	0.0	234.5	0.0	1,713.4	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
9,220,265	9,502,738	9,220,265	0	9,220,265	9,323,986	33.00%	3,076,915	2,999,950	2,999,950

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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FINAL AUDITED LEGAL MAX

June 18, 2025

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

Dear Mrs. Splechter,

For the 2024-2025 school year, the legal General Fund is **\$4,583,576** and the legal Local Option Budget (LOB) is **\$1,480,745**.

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 366 Woodson**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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375.7	376.0	396.5	398.5	398.5	9.5	408.0	182.6	0.0	8.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
91.0	13.0	40.7	0.0	0.0	106.4	0.0	850.2	11,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	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
4,583,576	4,667,988	4,583,576	0	4,583,576	4,627,329	32.00%	1,480,745	1,508,204	1,480,745

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

Greg Clark, Superintendent
USD 367 Osawatomie
1200 Trojan Dr
Osawatomie, KS 66064-1696

Dear Mr. Clark,

For the 2024-2025 school year, the legal General Fund is **\$10,628,097** and the legal Local Option Budget (LOB) is **\$3,509,258**.

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 367 Osawatomie

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
1,006.0	987.0	944.8	918.0	965.9	13.5	979.4	248.1	5.0	10.6
<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	
250.2	54.3	30.8	0.0	0.0	377.2	0.0	1,955.6	110,880	
<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
10,628,097	11,080,934	10,628,097	0	10,628,097	10,634,115	33.00%	3,509,258	3,668,331	3,509,258

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 Meek, Superintendent
USD 368 Paola
1115 E 303rd St.
Paola, KS 66071

Dear Mr. Meek,

For the 2024-2025 school year, the legal General Fund is **\$14,507,105** and the legal Local Option Budget (LOB) is **\$4,799,200**.

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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<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 368 Paola

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
1,760.0	1,773.0	1,772.7	1,743.6	1,772.9	0.0	1,772.9	62.1	4.1	45.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
286.0	2.4	130.2	0.0	0.0	369.4	0.0	2,672.5	134,400	
<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
14,507,105	15,737,482	14,507,105	0	14,507,105	14,543,031	33.00%	4,799,200	5,148,606	4,799,200

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Kara Schwindt, Superintendent
USD 369 Burrton
PO Box 369
Burrton, KS 67020-0369

Dear Ms. Schwindt,

For the 2024-2025 school year, the legal General Fund is **\$1,989,322** and the legal Local Option Budget (LOB) is **\$644,263**.

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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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 369 Burrton

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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175.0	153.5	132.0	110.5	142.8	3.5	146.3	130.4	0.0	2.3
<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	
31.0	6.7	4.9	0.0	0.0	48.3	0.0	369.9	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
1,989,322	2,341,043	1,989,322	0	1,989,322	2,013,322	32.00%	644,263	755,982	644,263

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

Jay Zehr, Superintendent
USD 371 Montezuma
Box 355
Montezuma, KS 67867-0355

Dear Mr. Zehr,

For the 2024-2025 school year, the legal General Fund is **\$2,181,855** and the legal Local Option Budget (LOB) is **\$710,677**.

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 371 Montezuma**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
183.6	189.5	178.5	175.5	184.0	0.5	184.5	145.8	4.6	5.2
<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	
21.3	0.0	17.1	0.0	0.0	27.2	0.0	405.7	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
2,181,855	2,349,648	2,181,855	0	2,181,855	2,220,866	32.00%	710,677	761,474	710,677

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

Brad Womack, Superintendent
USD 372 Silver Lake
400 E. Pottawatomie St.
Silver Lake, KS 66539-0039

Dear Mr. Womack,

For the 2024-2025 school year, the legal General Fund is **\$6,412,727** and the legal Local Option Budget (LOB) is **\$2,117,951**.

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 372 Silver Lake**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
684.5	651.0	663.0	676.0	676.0	6.0	682.0	241.7	0.0	9.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
68.2	0.0	51.8	0.0	0.0	139.1	0.0	1,192.4	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
6,412,727	6,434,239	6,412,727	0	6,412,727	6,490,532	33.00%	2,141,876	2,117,951	2,117,951

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

Fred Van Ranken, Superintendent
USD 373 Newton
308 E 1st
Newton, KS 67114-3846

Dear Mr. Van Ranken,

For the 2024-2025 school year, the legal General Fund is **\$26,055,280** and the legal Local Option Budget (LOB) is **\$8,471,482**.

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,

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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 373 Newton**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
3,027.6	2,978.4	2,884.8	2,782.4	2,931.6	69.0	3,000.6	105.1	26.3	44.0
<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	
742.9	161.2	108.4	0.0	0.0	667.1	0.0	4,855.6	24,640	
<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
26,138,057	26,808,486	26,138,057	-82,777	26,055,280	26,423,502	33.00%	8,719,756	8,471,482	8,471,482

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.

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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

Rex Richardson, Superintendent
USD 374 Sublette
Box 670
Sublette, KS 67877-0670

Dear Mr. Richardson,

For the 2024-2025 school year, the legal General Fund is **\$4,209,361** and the legal Local Option Budget (LOB) is **\$1,422,868**.

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

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 374 Sublette**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
351.0	370.9	353.2	342.5	362.1	6.0	368.1	169.7	34.4	11.6
<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	
108.9	23.6	17.5	0.0	0.0	48.9	0.0	782.7	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
4,209,361	4,430,934	4,209,361	0	4,209,361	4,311,720	33.00%	1,422,868	1,483,139	1,422,868

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

Don Potter, Superintendent
USD 375 Circle
PO Box 9
Towanda, KS 67144

Dear Mr. Potter,

For the 2024-2025 school year, the legal General Fund is **\$15,748,765** and the legal Local Option Budget (LOB) is **\$5,217,884**.

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 375 Circle**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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1,928.9	1,989.1	1,999.1	2,013.1	2,013.1	19.0	2,032.1	71.2	6.5	50.4
<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	
310.2	12.1	76.2	0.0	0.0	346.2	0.0	2,904.9	129,463	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
15,752,015	16,539,091	15,752,015	-3,250	15,748,765	15,811,770	33.00%	5,217,884	5,443,148	5,217,884

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

Jim Goracke, Superintendent
USD 376 Sterling
Box 188
Sterling, KS 67579

Dear Mr. Goracke,

For the 2024-2025 school year, the legal General Fund is **\$4,855,796** and the legal Local Option Budget (LOB) is **\$1,623,004**.

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

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 376 Sterling

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
468.0	456.0	485.0	474.3	485.0	5.5	490.5	205.7	0.6	6.3
<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	
67.3	0.0	19.7	0.0	0.0	112.8	0.0	902.9	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
4,855,796	5,018,212	4,855,796	0	4,855,796	4,918,195	33.00%	1,623,004	1,675,710	1,623,004

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

Andrew Gaddis, Superintendent
USD 377 Atchison Co Comm Schools
306 Main St
Effingham, KS 66023-0289

Dear Dr. Gaddis,

For the 2024-2025 school year, the legal General Fund is **\$5,353,683** and the legal Local Option Budget (LOB) is **\$1,859,601**.

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 long horizontal flourish extending to the right.

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 377 Atchison Co Comm 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
472.0	488.5	490.5	477.5	490.5	2.5	493.0	209.4	0.2	6.5
<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	
90.0	4.7	70.1	0.0	0.0	118.0	0.0	991.9	19,600	
<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
5,354,038	5,668,711	5,354,038	-355	5,353,683	5,635,155	33.00%	1,859,601	1,913,936	1,859,601

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 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

Erin Flair, Superintendent
USD 378 Riley County
P.O. Box 326
Riley, KS 66531-0326

Dear Dr. Flair,

For the 2024-2025 school year, the legal General Fund is **\$6,574,605** and the legal Local Option Budget (LOB) is **\$2,153,396**.

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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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 378 Riley 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
669.5	671.3	684.5	710.6	710.6	1.0	711.6	245.0	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	
61.5	0.0	77.6	0.0	0.0	113.4	0.0	1,222.5	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
6,574,605	6,939,233	6,574,605	0	6,574,605	6,729,364	32.00%	2,153,396	2,246,939	2,153,396

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Brett Nelson, Superintendent
USD 379 Clay County
PO Box 97
Clay Center, KS 67432-0097

Dear Mr. Nelson,

For the 2024-2025 school year, the legal General Fund is **\$10,972,733** and the legal Local Option Budget (LOB) is **\$3,586,966**.

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 379 Clay 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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1,292.2	1,284.5	1,284.5	1,222.5	1,284.5	12.5	1,297.0	188.7	1.5	35.4
<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	
217.8	8.3	87.3	0.0	0.0	204.3	0.0	2,040.3	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
10,972,733	11,470,198	10,972,733	0	10,972,733	11,209,268	32.00%	3,586,966	3,715,140	3,586,966

Column Notes

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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

Joel Bickford, Superintendent
USD 380 Vermillion
209 School St.
Vermillion, KS 66544-0107

Dear Mr. Bickford,

For the 2024-2025 school year, the legal General Fund is **\$5,776,510** and the legal Local Option Budget (LOB) is **\$1,871,926**.

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 380 Vermillion**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
569.4	581.9	584.1	586.7	586.7	17.0	603.7	232.2	0.4	15.2
<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	
62.4	0.0	76.1	0.0	0.0	84.1	0.0	1,074.1	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
5,776,510	5,879,767	5,776,510	0	5,776,510	5,849,768	32.00%	1,871,926	1,905,045	1,871,926

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

Daina Butler, Superintendent
USD 381 Spearville
P.O. Box 338
Spearville, KS 67876-0338

Dear Mrs. Butler,

For the 2024-2025 school year, the legal General Fund is **\$3,446,222** and the legal Local Option Budget (LOB) is **\$1,166,662**.

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 381 Spearville**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
325.5	316.5	340.0	355.0	355.0	2.0	357.0	165.9	2.2	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	0.0	15.1	0.0	0.0	46.3	0.0	640.8	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
3,446,222	3,612,940	3,446,222	0	3,446,222	3,535,340	33.00%	1,166,662	1,172,273	1,166,662

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 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

Tony Helfrich, Superintendent
USD 382 Pratt
401 S. Hamilton
Pratt, KS 67124

Dear Mr. Helfrich,

For the 2024-2025 school year, the legal General Fund is **\$10,990,370** and the legal Local Option Budget (LOB) is **\$3,350,000**.

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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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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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 382 Pratt

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
1,107.0	1,075.6	1,146.1	1,143.5	1,146.1	28.0	1,174.1	242.0	20.0	11.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
245.4	25.0	37.5	0.0	0.0	280.2	0.0	2,036.0	73,376	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
11,022,984	11,696,390	11,022,984	-32,614	10,990,370	11,079,281	32.00%	3,545,370	3,350,000	3,350,000

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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FINAL AUDITED LEGAL MAX

June 18, 2025

Eric Reid, Superintendent
USD 383 Manhattan-Ogden
901 Poyntz
Manhattan, KS 66502-3898

Dear Mr. Reid,

For the 2024-2025 school year, the legal General Fund is **\$58,834,973** and the legal Local Option Budget (LOB) is **\$19,346,914**.

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 383 Manhattan-Ogden**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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6,391.8	6,565.2	6,651.1	6,698.4	6,698.4	93.0	6,791.4	238.0	89.0	80.6
<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	
1,279.2	126.5	385.6	0.0	0.0	1,787.3	0.0	10,777.6	873,040	
<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
58,834,973	61,557,198	58,834,973	0	58,834,973	58,627,013	33.00%	19,346,914	20,086,138	19,346,914

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 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

Rex Boley, Superintendent
USD 384 Blue Valley
Box 98
Randolph, KS 66554

Dear Mr. Boley,

For the 2024-2025 school year, the legal General Fund is **\$2,880,995** and the legal Local Option Budget (LOB) is **\$962,585**.

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

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 384 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
229.5	244.5	251.0	242.0	251.0	8.5	259.5	153.5	0.0	4.0
<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	
16.9	0.0	48.1	0.0	0.0	53.7	0.0	535.7	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
2,880,995	3,150,970	2,880,995	0	2,880,995	2,916,924	33.00%	962,585	1,051,815	962,585

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

Brett White, Superintendent
USD 385 Andover
1432 N Andover Rd
Andover, KS 67002

Dear Mr. White,

For the 2024-2025 school year, the legal General Fund is **\$46,815,043** and the legal Local Option Budget (LOB) is **\$14,075,502**.

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.

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 385 Andover**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
5,580.0	5,564.6	5,573.9	5,649.6	5,649.6	42.5	5,692.1	199.5	22.2	97.0
<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	
509.7	0.0	231.0	0.0	0.0	1,086.6	0.0	7,838.1	4,675,381	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
46,828,683	48,066,037	46,828,683	-13,640	46,815,043	42,653,035	33.00%	14,075,502	14,077,460	14,075,502

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 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

Tammy Baird, Superintendent
USD 386 Madison-Virgil
P.O. Box 398
Madison, KS 66860-0398

Dear Ms. Baird,

For the 2024-2025 school year, the legal General Fund is **\$2,829,366** and the legal Local Option Budget (LOB) is **\$944,713**.

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 386 Madison-Virgil**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
223.5	220.0	211.5	222.0	222.0	4.5	226.5	153.8	0.0	4.7
<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	
49.9	6.4	13.2	0.0	0.0	71.6	0.0	526.1	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
2,829,366	2,957,362	2,829,366	0	2,829,366	2,862,766	33.00%	944,713	987,484	944,713

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

John West, Superintendent
USD 387 Altoona-Midway
20584 US 75 Hwy
Buffalo, KS 66717

Dear Mr. West,

For the 2024-2025 school year, the legal General Fund is **\$2,112,478** and the legal Local Option Budget (LOB) is **\$724,917**.

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 387 Altoona-Midway**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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150.0	136.0	138.0	139.5	139.5	6.0	145.5	130.0	0.0	5.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
43.6	9.5	23.5	0.0	0.0	35.4	0.0	392.8	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
2,112,478	2,120,545	2,112,478	0	2,112,478	2,214,711	33.00%	730,855	724,917	724,917

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

Janice Wilson, Superintendent
USD 388 Ellis
PO Box 256
Ellis, KS 67637-0256

Dear Mrs. Wilson,

For the 2024-2025 school year, the legal General Fund is **\$3,496,776** and the legal Local Option Budget (LOB) is **\$1,130,586**.

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 388 Ellis

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
334.3	330.2	331.2	325.6	331.2	3.5	334.7	158.1	0.0	14.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
47.9	0.0	11.8	0.0	0.0	82.6	1.0	650.2	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
3,496,776	3,519,901	3,496,776	0	3,496,776	3,533,081	32.00%	1,130,586	1,132,073	1,130,586

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

Scott Hoyt, Superintendent
USD 389 Eureka
216 N Main Street
Eureka, KS 67045

Dear Mr. Hoyt,

For the 2024-2025 school year, the legal General Fund is **\$5,933,305** and the legal Local Option Budget (LOB) is **\$1,948,819**.

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.

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 389 Eureka

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
566.0	522.5	525.5	504.5	525.5	6.5	532.0	215.7	0.0	10.6
<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	
154.9	33.6	40.8	0.0	0.0	131.2	0.0	1,118.8	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
6,016,906	6,139,653	6,016,906	-83,601	5,933,305	6,090,060	32.00%	1,948,819	1,982,973	1,948,819

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

Teresa Tosh, Superintendent
USD 390 Hamilton
2596 W Road North
Hamilton, KS 66853

Dear Mrs. Tosh,

For the 2024-2025 school year, the legal General Fund is **\$1,357,945** and the legal Local Option Budget (LOB) is **\$415,500**.

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.

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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 390 Hamilton

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
63.0	99.0	87.0	82.3	93.0	3.0	96.0	97.4	0.0	2.3
<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	
23.7	5.1	5.5	0.0	0.0	22.5	0.0	252.5	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
1,357,945	1,653,735	1,357,945	0	1,357,945	1,389,011	32.00%	444,484	415,500	415,500

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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FINAL AUDITED LEGAL MAX

June 18, 2025

Ron Orsak, Superintendent
USD 392 Osborne County
234 W Washington St
Osborne, KS 67473

Dear Mr. Orsak,

For the 2024-2025 school year, the legal General Fund is **\$3,636,066** and the legal Local Option Budget (LOB) is **\$1,168,302**.

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 392 Osborne 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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317.4	327.1	308.6	305.4	317.9	12.5	330.4	156.6	0.6	10.4
<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	
61.0	5.7	25.9	0.0	0.0	85.5	0.0	676.1	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
3,636,066	3,824,296	3,636,066	0	3,636,066	3,679,931	32.00%	1,177,578	1,168,302	1,168,302

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

Justin Coup, Superintendent
USD 393 Solomon
113 E 7th Street
Solomon, KS 67480-0113

Dear Mr. Coup,

For the 2024-2025 school year, the legal General Fund is **\$4,189,771** and the legal Local Option Budget (LOB) is **\$1,404,630**.

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 393 Solomon**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
350.0	351.0	354.5	381.5	381.5	4.5	386.0	175.6	0.0	9.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
94.4	20.3	22.4	0.0	0.0	73.4	0.0	781.7	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
4,203,983	4,289,493	4,203,983	-14,212	4,189,771	4,256,455	33.00%	1,404,630	1,432,618	1,404,630

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

Chuck Lambert, Superintendent
USD 394 Rose Hill Public Schools
104 N Rose Hill Rd
Rose Hill, KS 67133-9785

Dear Mr. Lambert,

For the 2024-2025 school year, the legal General Fund is **\$12,396,752** and the legal Local Option Budget (LOB) is **\$4,090,920**.

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 394 Rose Hill 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
1,539.3	1,559.3	1,543.5	1,544.4	1,551.4	45.5	1,596.9	72.3	4.4	34.3
<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	
206.7	0.0	86.4	0.0	0.0	276.5	0.0	2,277.5	211,562	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
12,459,957	13,365,907	12,459,957	-63,205	12,396,752	12,396,728	33.00%	4,090,920	4,330,840	4,090,920

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).

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

Bill Keeley, Superintendent
USD 395 LaCrosse
Box 778
La Crosse, KS 67548-0778

Dear Mr. Keeley,

For the 2024-2025 school year, the legal General Fund is **\$3,216,044** and the legal Local Option Budget (LOB) is **\$1,041,485**.

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

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 395 LaCrosse**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
285.0	292.1	280.5	247.5	286.3	0.0	286.3	149.0	0.0	13.2
<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	
46.0	3.0	24.0	0.0	0.0	76.5	0.0	598.0	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
3,216,044	3,348,881	3,216,044	0	3,216,044	3,254,642	32.00%	1,041,485	1,084,271	1,041,485

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 Reynolds, Superintendent
USD 396 Douglass Public Schools
921 E. First
Douglass, KS 67039

Dear Mr. Reynolds,

For the 2024-2025 school year, the legal General Fund is **\$6,019,132** and the legal Local Option Budget (LOB) is **\$2,020,739**.

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 396 Douglass 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
608.4	617.8	582.0	550.9	599.9	8.0	607.9	230.7	0.2	12.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
95.3	5.1	34.3	0.0	0.0	123.6	0.0	1,110.0	50,616	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
6,020,196	6,350,164	6,020,196	-1,064	6,019,132	6,123,452	33.00%	2,020,739	2,109,798	2,020,739

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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FINAL AUDITED LEGAL MAX

June 18, 2025

Larry Geist, Superintendent
USD 397 Centre
2382 310th Street
Lost Springs, KS 66859-9644

Dear Mr. Geist,

For the 2024-2025 school year, the legal General Fund is **\$4,027,247** and the legal Local Option Budget (LOB) is **\$921,896**.

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 397 Centre**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
163.5	175.0	184.5	166.5	184.5	4.5	189.0	147.1	0.0	3.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	2.2	33.4	0.0	0.0	104.6	0.0	513.8	1,264,386	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
4,027,602	4,099,960	4,027,602	-355	4,027,247	2,793,624	33.00%	921,896	952,035	921,896

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

Antoinette Root, Superintendent
USD 398 Peabody-Burns
506 Elm Street
Peabody, KS 66866-1216

Dear Ms. Root,

For the 2024-2025 school year, the legal General Fund is **\$2,625,914** and the legal Local Option Budget (LOB) is **\$897,199**.

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 398 Peabody-Burns**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
199.5	195.0	187.0	186.5	191.0	4.0	195.0	148.7	0.0	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	
49.9	10.8	14.0	0.0	0.0	63.5	0.0	483.4	27,029	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
2,626,754	2,954,512	2,626,754	-840	2,625,914	2,718,786	33.00%	897,199	979,601	897,199

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



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FINAL AUDITED LEGAL MAX

June 18, 2025

Bill Bagshaw, Superintendent
USD 399 Paradise
Box 100
Natoma, KS 67651-0010

Dear Mr. Bagshaw,

For the 2024-2025 school year, the legal General Fund is **\$1,441,304** and the legal Local Option Budget (LOB) is **\$492,855**.

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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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 399 Paradise**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
119.0	108.5	91.0	105.4	105.4	1.0	106.4	106.1	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	
19.8	0.8	5.8	0.0	0.0	24.9	1.0	268.0	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
1,441,304	1,558,007	1,441,304	0	1,441,304	1,493,499	33.00%	492,855	526,139	492,855

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 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.

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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

Heath Hogan, Superintendent
USD 400 Smoky Valley
126 S Main
Lindsborg, KS 67456-2418

Dear Mr. Hogan,

For the 2024-2025 school year, the legal General Fund is **\$8,820,670** and the legal Local Option Budget (LOB) is **\$2,557,416**.

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 400 Smoky 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
775.4	778.0	762.7	769.3	770.4	13.0	783.4	250.7	1.5	11.4
<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	
109.4	0.0	68.5	0.0	0.0	199.3	0.0	1,424.2	1,169,830	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
8,829,178	9,416,091	8,829,178	-8,508	8,820,670	7,749,744	33.00%	2,557,416	2,675,643	2,557,416

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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FINAL AUDITED LEGAL MAX

June 18, 2025

Kylee McDonald, Superintendent
USD 401 Chase-Raymond
313 East C Avenue
Chase, KS 67524-0366

Dear Dr. McDonald,

For the 2024-2025 school year, the legal General Fund is **\$1,850,032** and the legal Local Option Budget (LOB) is **\$618,048**.

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 401 Chase-Raymond

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
138.0	135.0	114.0	109.0	124.5	2.5	127.0	119.7	1.9	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	
41.6	9.1	4.9	0.0	0.0	36.6	0.0	344.0	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
1,850,032	2,223,803	1,850,032	0	1,850,032	1,872,874	33.00%	618,048	742,781	618,048

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 Ward, Superintendent
USD 402 Augusta
2345 Greyhound Drive
Augusta, KS 67010

Dear Mr. Ward,

For the 2024-2025 school year, the legal General Fund is **\$15,153,625** and the legal Local Option Budget (LOB) is **\$5,051,968**.

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 long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 402 Augusta**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
1,952.5	1,947.1	1,892.5	1,840.9	1,919.8	24.5	1,944.3	68.1	3.0	38.4
<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	
347.0	16.6	57.1	0.0	0.0	338.0	0.0	2,812.5	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
15,153,625	15,340,908	15,153,625	0	15,153,625	15,308,994	33.00%	5,051,968	5,108,611	5,051,968

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

Karen Maier, Superintendent
USD 403 Otis-Bison
P.O. Box 227
Otis, KS 67565-0227

Dear Mrs. Maier,

For the 2024-2025 school year, the legal General Fund is **\$2,480,736** and the legal Local Option Budget (LOB) is **\$794,342**.

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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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

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 403 Otis-Bison**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
191.3	201.6	163.6	139.5	182.6	3.0	185.6	146.1	0.7	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	
19.8	0.0	20.6	0.0	0.0	66.9	0.0	442.4	101,509	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
2,480,736	2,685,540	2,480,736	0	2,480,736	2,407,097	33.00%	794,342	838,224	794,342

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.

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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

Kevin Cooper, Superintendent
USD 404 Riverton
Box 290
Riverton, KS 66770-0290

Dear Dr. Cooper,

For the 2024-2025 school year, the legal General Fund is **\$6,911,995** and the legal Local Option Budget (LOB) is **\$2,298,272**.

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 404 Riverton**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
643.0	671.5	657.5	636.1	664.5	9.8	674.3	240.7	0.2	20.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
146.7	21.8	39.3	0.0	0.0	136.3	0.0	1,279.3	31,920	
<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
6,911,995	7,222,595	6,911,995	0	6,911,995	6,964,460	33.00%	2,298,272	2,398,975	2,298,272

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 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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Topeka, Kansas 66612-1212
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FINAL AUDITED LEGAL MAX

June 18, 2025

Bill Day, Superintendent
USD 405 Lyons
800 South Workman
Lyons, KS 67554

Dear Mr. Day,

For the 2024-2025 school year, the legal General Fund is **\$7,919,643** and the legal Local Option Budget (LOB) is **\$2,645,338**.

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 405 Lyons

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
748.2	731.0	695.9	671.6	713.5	13.5	727.0	246.5	42.5	9.1
<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	
222.6	48.3	7.6	0.0	0.0	169.0	0.0	1,472.6	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
7,919,643	8,171,333	7,919,643	0	7,919,643	8,016,175	33.00%	2,645,338	2,728,919	2,645,338

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

Jordan Perez, Superintendent
USD 407 Russell County
PO Box 393
Russell, KS 67665-1966

Dear Mr. Perez,

For the 2024-2025 school year, the legal General Fund is **\$7,667,952** and the legal Local Option Budget (LOB) is **\$2,560,635**.

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,

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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

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 407 Russell 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
792.5	747.3	753.0	733.7	753.0	10.5	763.5	249.4	1.5	18.7
<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	
155.8	16.9	33.0	0.0	0.0	187.0	0.0	1,425.8	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
7,667,952	8,115,402	7,667,952	0	7,667,952	7,759,501	33.00%	2,560,635	2,709,687	2,560,635

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 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

Justin Wasmuth, Superintendent
USD 408 Marion-Florence
101 N Thorp
Marion, KS 66861-1125

Dear Mr. Wasmuth,

For the 2024-2025 school year, the legal General Fund is **\$5,628,762** and the legal Local Option Budget (LOB) is **\$1,792,840**.

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 408 Marion-Florence**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
492.5	489.5	480.1	475.5	484.8	6.5	491.3	205.9	0.0	23.5
<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	
99.7	9.9	39.8	0.0	0.0	159.7	1.0	1,030.8	85,120	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
5,628,762	5,840,886	5,628,762	0	5,628,762	5,602,625	32.00%	1,792,840	1,857,033	1,792,840

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

Renee Nugent, Superintendent
USD 409 Atchison Public Schools
626 Commercial St
Atchison, KS 66002

Dear Dr. Nugent,

For the 2024-2025 school year, the legal General Fund is **\$12,951,411** and the legal Local Option Budget (LOB) is **\$4,192,758**.

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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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 409 Atchison 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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1,514.1	1,446.5	1,413.5	1,387.0	1,430.0	17.0	1,447.0	136.7	1.1	18.4
<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	
364.5	79.1	33.6	0.0	0.0	327.3	0.0	2,407.7	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
12,951,411	13,517,603	12,951,411	0	12,951,411	13,102,369	32.00%	4,192,758	4,376,622	4,192,758

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

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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

Clint Corby, Superintendent
USD 410 Durham-Hillsboro-Lehigh
416 S. Date Street
Hillsboro, KS 67063-1698

Dear Mr. Corby,

For the 2024-2025 school year, the legal General Fund is **\$6,370,108** and the legal Local Option Budget (LOB) is **\$2,100,912**.

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 line 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 line extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 410 Durham-Hillsboro-Lehigh

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
563.5	585.0	575.7	556.3	580.4	12.0	592.4	228.0	0.6	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	
92.9	2.8	38.8	0.0	0.0	193.0	0.0	1,170.3	77,075	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
6,370,948	6,669,933	6,370,948	-840	6,370,108	6,366,400	33.00%	2,100,912	2,188,655	2,100,912

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

Mark Crawford, Superintendent
USD 411 Goessel
PO Box 68
Goessel, KS 67053

Dear Mr. Crawford,

For the 2024-2025 school year, the legal General Fund is **\$2,999,848** and the legal Local Option Budget (LOB) is **\$1,001,553**.

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 411 Goessel

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
281.5	269.0	266.0	256.6	267.5	3.0	270.5	152.1	0.4	5.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
28.1	0.0	19.2	0.0	0.0	81.6	0.0	557.8	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
2,999,848	3,312,848	2,999,848	0	2,999,848	3,035,009	33.00%	1,001,553	1,105,664	1,001,553

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 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

Sharris Werner, Superintendent
USD 412 Hoxie Community Schools
Box 348
Hoxie, KS 67740-0348

Dear Ms. Werner,

For the 2024-2025 school year, the legal General Fund is **\$4,138,909** and the legal Local Option Budget (LOB) is **\$1,382,934**.

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 412 Hoxie 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
405.3	413.2	395.5	384.1	404.4	7.5	411.9	183.8	3.1	9.0
<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	0.0	37.2	0.0	0.0	72.3	0.0	769.6	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
4,138,909	4,233,024	4,138,909	0	4,138,909	4,190,708	33.00%	1,382,934	1,413,906	1,382,934

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 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

Matt Koester, Superintendent
USD 413 Chanute Public Schools
321 E. Main
Chanute, KS 66720

Dear Mr. Koester,

For the 2024-2025 school year, the legal General Fund is **\$15,552,801** and the legal Local Option Budget (LOB) is **\$5,177,264**.

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 413 Chanute 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
1,654.7	1,697.5	1,648.6	1,571.8	1,673.1	40.5	1,713.6	60.0	11.1	39.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
429.3	93.1	97.8	0.0	0.0	439.3	0.0	2,883.6	44,800	
<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
15,552,801	15,894,585	15,552,801	0	15,552,801	15,688,679	33.00%	5,177,264	5,302,184	5,177,264

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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www.ksde.gov

FINAL AUDITED LEGAL MAX

June 18, 2025

Lonnie Moser, Superintendent
USD 415 Hiawatha
P.O. Box 398
Hiawatha, KS 66434-0398

Dear Mr. Moser,

For the 2024-2025 school year, the legal General Fund is **\$8,560,629** and the legal Local Option Budget (LOB) is **\$2,712,930**.

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 415 Hiawatha

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
900.5	855.0	847.5	835.7	851.3	8.0	859.3	252.8	1.7	15.3
<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	
192.6	31.0	52.4	0.0	0.0	184.5	0.0	1,589.6	11,760	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
8,560,629	8,659,562	8,560,629	0	8,560,629	8,652,723	32.00%	2,768,871	2,712,930	2,712,930

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

Brian Biermann, Superintendent
USD 416 Louisburg
Box 550
Louisburg, KS 66053-0550

Dear Dr. Biermann,

For the 2024-2025 school year, the legal General Fund is **\$13,040,829** and the legal Local Option Budget (LOB) is **\$4,332,295**.

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.

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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 416 Louisburg**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
1,665.5	1,688.6	1,656.7	1,626.8	1,672.7	11.5	1,684.2	59.0	5.9	21.5
<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	
132.1	0.0	113.4	0.0	88.5	307.5	0.0	2,412.1	113,269	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
13,085,543	13,882,951	13,085,543	-44,714	13,040,829	13,128,168	33.00%	4,332,295	4,578,535	4,332,295

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.

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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

Tyson Eslinger, Superintendent
USD 417 Morris County
17 Wood Street
Council Grove, KS 66846

Dear Mr. Eslinger,

For the 2024-2025 school year, the legal General Fund is **\$7,861,560** and the legal Local Option Budget (LOB) is **\$2,625,444**.

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 417 Morris 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
735.0	747.0	735.5	736.0	741.3	9.5	750.8	248.5	1.3	16.2
<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	
165.5	24.6	66.8	0.0	0.0	188.1	0.0	1,461.8	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
7,861,560	8,116,478	7,861,560	0	7,861,560	7,955,890	33.00%	2,625,444	2,709,799	2,625,444

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Shiloh Vincent, Superintendent
USD 418 McPherson
514 North Main Street
McPherson, KS 67460

Dear Dr. Vincent,

For the 2024-2025 school year, the legal General Fund is **\$18,224,886** and the legal Local Option Budget (LOB) is **\$6,011,259**.

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 418 McPherson**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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2,215.0	2,200.2	2,139.0	1,999.8	2,169.6	39.5	2,209.1	77.4	13.0	39.9
<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	
372.7	34.6	40.4	0.0	0.0	561.7	0.0	3,348.8	220,640	
<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
18,230,486	20,246,180	18,230,486	-5,600	18,224,886	18,215,937	33.00%	6,011,259	6,621,560	6,011,259

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 Struber, Superintendent
USD 419 Canton-Galva
P.O. Box 317
Canton, KS 67428-0317

Dear Mr. Struber,

For the 2024-2025 school year, the legal General Fund is **\$3,744,600** and the legal Local Option Budget (LOB) is **\$1,259,494**.

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 419 Canton-Galva**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
295.0	316.8	336.5	343.6	343.6	5.0	348.6	166.0	0.9	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	
59.0	1.6	40.4	0.0	0.0	80.1	0.0	701.1	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
3,770,516	3,799,557	3,770,516	-25,916	3,744,600	3,816,648	33.00%	1,259,494	1,269,052	1,259,494

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

Ted Hessong, Superintendent
USD 420 Osage City
520 Main Street
Osage City, KS 66523-1357

Dear Mr. Hessong,

For the 2024-2025 school year, the legal General Fund is **\$6,941,713** and the legal Local Option Budget (LOB) is **\$2,240,653**.

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

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 420 Osage 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
661.0	671.0	652.0	630.5	661.5	14.0	675.5	240.9	0.4	10.1
<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	
139.4	18.6	24.7	0.0	0.0	177.1	0.0	1,286.7	21,840	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
6,941,713	7,125,638	6,941,713	0	6,941,713	7,002,041	32.00%	2,240,653	2,299,372	2,240,653

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

Paul Dorathy, Superintendent
USD 421 Lyndon
PO Box 488
Lyndon, KS 66451-0488

Dear Mr. Dorathy,

For the 2024-2025 school year, the legal General Fund is **\$4,244,855** and the legal Local Option Budget (LOB) is **\$1,374,486**.

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

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 421 Lyndon**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
422.0	394.0	394.0	380.5	394.0	6.5	400.5	180.2	0.0	4.0
<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	
63.9	1.8	29.3	0.0	0.0	109.6	0.0	789.3	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
4,244,855	4,386,425	4,244,855	0	4,244,855	4,295,269	32.00%	1,374,486	1,414,756	1,374,486

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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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

Brandie Waldschmidt, Superintendent
USD 422 Kiowa County
710 S. Main Street
Greensburg, KS 67054

Dear Mrs. Waldschmidt,

For the 2024-2025 school year, the legal General Fund is **\$3,093,963** and the legal Local Option Budget (LOB) is **\$1,001,940**.

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 422 Kiowa 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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291.0	277.5	260.5	247.4	269.0	2.0	271.0	152.0	3.9	5.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
43.6	2.2	24.5	0.0	0.0	72.7	0.0	575.3	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
3,093,963	3,259,068	3,093,963	0	3,093,963	3,131,062	32.00%	1,001,940	1,054,989	1,001,940

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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Cody Rierson, Superintendent
USD 423 Moundridge
Box K
Moundridge, KS 67107-0588

Dear Mr. Rierson,

For the 2024-2025 school year, the legal General Fund is **\$5,084,361** and the legal Local Option Budget (LOB) is **\$1,698,011**.

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 423 Moundridge**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
434.1	450.1	476.6	471.1	476.6	12.5	489.1	205.4	0.7	16.3
<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	
82.8	3.4	29.5	0.0	0.0	118.2	0.0	945.4	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
5,084,361	5,208,593	5,084,361	0	5,084,361	5,145,487	33.00%	1,698,011	1,705,550	1,698,011

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

Steve Joonas, Superintendent
USD 426 Pike Valley
Box 291
Scandia, KS 66966

Dear Mr. Joonas,

For the 2024-2025 school year, the legal General Fund is **\$2,589,507** and the legal Local Option Budget (LOB) is **\$700,000**.

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 426 Pike 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
202.0	202.7	203.5	211.5	211.5	2.0	213.5	152.3	0.0	5.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
42.1	3.2	23.5	0.0	0.0	41.3	0.0	481.5	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
2,589,507	2,627,691	2,589,507	0	2,589,507	2,691,328	32.00%	861,225	700,000	700,000

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 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

Khris Thexton, Superintendent
USD 428 Great Bend
1809 24th
Great Bend, KS 67530-4613

Dear Mr. Thexton,

For the 2024-2025 school year, the legal General Fund is **\$24,894,992** and the legal Local Option Budget (LOB) is **\$8,082,354**.

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.

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 428 Great Bend

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
2,725.1	2,770.2	2,777.9	2,763.8	2,777.9	63.5	2,841.4	99.6	92.5	42.0
<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	
829.6	180.0	35.9	0.0	0.0	518.7	0.0	4,639.7	62,720	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
25,015,027	25,904,256	25,015,027	-120,035	24,894,992	25,257,356	32.00%	8,082,354	8,351,102	8,082,354

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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FINAL AUDITED LEGAL MAX

June 18, 2025

Patrick McKernan, Superintendent
USD 429 Troy Public Schools
230 W Poplar St.
Troy, KS 66087-0190

Dear Mr. McKernan,

For the 2024-2025 school year, the legal General Fund is **\$3,015,445** and the legal Local Option Budget (LOB) is **\$976,668**.

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 429 Troy 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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317.7	300.6	295.5	289.8	298.1	2.0	300.1	145.3	0.0	7.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	0.0	13.1	0.0	0.0	64.2	0.0	560.7	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
3,015,445	3,065,998	3,015,445	0	3,015,445	3,052,086	32.00%	976,668	993,256	976,668

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 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

Rebecca Kramer, Superintendent
USD 430 South Brown County
522 Central Ave
Horton, KS 66439-1696

Dear Dr. Kramer,

For the 2024-2025 school year, the legal General Fund is **\$5,659,269** and the legal Local Option Budget (LOB) is **\$1,917,551**.

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 430 South Brown 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
499.0	515.5	493.5	492.9	504.5	3.0	507.5	209.9	0.6	11.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
137.9	29.9	49.1	0.0	0.0	105.5	0.0	1,052.3	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
5,659,269	6,078,753	5,659,269	0	5,659,269	5,992,347	32.00%	1,917,551	1,984,545	1,917,551

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

Patrick Crowdis, Superintendent
USD 431 Hoisington
165 West Third St.
Hoisington, KS 67544-1894

Dear Mr. Crowdis,

For the 2024-2025 school year, the legal General Fund is **\$7,311,453** and the legal Local Option Budget (LOB) is **\$2,348,764**.

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 431 Hoisington

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
732.9	725.3	666.3	682.3	695.8	11.5	707.3	244.6	0.0	24.9
<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	
154.4	21.7	19.5	0.0	0.0	184.3	0.0	1,356.7	15,120	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	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
7,311,453	7,311,453	7,311,453	0	7,311,453	7,383,313	32.00%	2,362,660	2,348,764	2,348,764

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

Kimberly Woolf, Superintendent
USD 432 Victoria
1105 10th St.
Victoria, KS 67671

Dear Mrs. Woolf,

For the 2024-2025 school year, the legal General Fund is **\$2,845,866** and the legal Local Option Budget (LOB) is **\$952,714**.

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 432 Victoria**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
273.0	267.0	260.0	252.5	263.5	1.5	265.0	152.9	0.0	10.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
27.6	0.0	11.5	0.0	0.0	63.2	0.0	530.4	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
2,852,491	2,917,565	2,852,491	-6,625	2,845,866	2,887,011	33.00%	952,714	974,370	952,714

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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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

Faith Flory, Superintendent
USD 434 Santa Fe Trail
104 S Burlingame Ave
Scranton, KS 66537

Dear Mrs. Flory,

For the 2024-2025 school year, the legal General Fund is **\$9,890,935** and the legal Local Option Budget (LOB) is **\$3,296,155**.

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 434 Santa Fe Trail**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
982.5	1,001.0	988.7	930.0	994.9	12.0	1,006.9	245.7	0.0	13.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
171.8	4.4	94.6	0.0	0.0	299.1	0.0	1,836.1	16,389	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
9,890,935	10,343,986	9,890,935	0	9,890,935	9,988,348	33.00%	3,296,155	3,439,656	3,296,155

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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FINAL AUDITED LEGAL MAX

June 18, 2025

Greg Brown, Superintendent
USD 435 Abilene
Box 639
Abilene, KS 67410-0639

Dear Mr. Brown,

For the 2024-2025 school year, the legal General Fund is **\$12,114,877** and the legal Local Option Budget (LOB) is **\$3,642,454**.

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 435 Abilene**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
1,388.5	1,364.6	1,328.1	1,323.8	1,346.4	16.0	1,362.4	167.9	3.7	50.4
<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	
265.2	14.9	45.2	0.0	0.0	321.6	0.0	2,231.3	124,839	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
12,124,770	12,754,178	12,124,770	-9,893	12,114,877	12,141,514	30.00%	3,642,454	3,832,119	3,642,454

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

Blake Vargas, Superintendent
USD 436 Caney Valley
700 E. Bullpup Blvd.
Caney, KS 67333-2542

Dear Mr. Vargas,

For the 2024-2025 school year, the legal General Fund is **\$7,232,334** and the legal Local Option Budget (LOB) is **\$2,416,559**.

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 436 Caney 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
737.5	747.1	746.8	748.4	748.4	2.5	750.9	248.5	2.0	19.1
<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	
145.2	9.3	49.9	0.0	0.0	119.9	0.0	1,344.8	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
7,232,334	7,667,543	7,232,334	0	7,232,334	7,322,907	33.00%	2,416,559	2,555,604	2,416,559

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

Scott McWilliams, Superintendent
USD 437 Auburn Washburn
5928 SW 53rd Street
Topeka, KS 66610-9451

Dear Dr. McWilliams,

For the 2024-2025 school year, the legal General Fund is **\$49,905,831** and the legal Local Option Budget (LOB) is **\$16,671,262**.

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 437 Auburn Washburn

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
5,927.1	5,901.2	5,838.2	5,675.7	5,869.7	46.5	5,916.2	207.3	25.0	149.6
<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	
846.0	44.5	388.0	0.0	0.0	1,712.8	1.0	9,290.4	3,900	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
49,967,671	50,576,815	49,967,671	-61,840	49,905,831	50,518,976	33.00%	16,671,262	16,873,858	16,671,262

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

Becca Flowers, Superintendent
USD 438 Skyline Schools
20269 W. Hwy 54
Pratt, KS 67124-8204

Dear Mrs. Flowers,

For the 2024-2025 school year, the legal General Fund is **\$3,681,241** and the legal Local Option Budget (LOB) is **\$1,192,305**.

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 438 Skyline 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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354.5	351.0	307.5	283.0	329.3	5.0	334.3	158.0	1.7	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	
62.9	10.4	26.1	0.0	0.0	81.5	0.0	684.5	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
3,681,241	4,158,270	3,681,241	0	3,681,241	3,725,953	32.00%	1,192,305	1,346,067	1,192,305

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 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

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FINAL AUDITED LEGAL MAX

June 18, 2025

Rae Niles, Superintendent
USD 439 Sedgwick Public Schools
PO Box K
Sedgwick, KS 67135-1559

Dear Dr. Niles,

For the 2024-2025 school year, the legal General Fund is **\$5,163,956** and the legal Local Option Budget (LOB) is **\$1,671,751**.

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 line 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 line extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 439 Sedgwick 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
487.5	487.0	480.5	501.5	501.5	5.5	507.0	211.5	0.2	12.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	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	
74.1	0.0	9.3	0.0	0.0	146.1	0.0	960.2	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
5,163,956	5,327,447	5,163,956	0	5,163,956	5,224,223	32.00%	1,671,751	1,724,930	1,671,751

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.



900 S.W. Jackson Street, Suite 102
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FINAL AUDITED LEGAL MAX

June 18, 2025

Ron Barry, Superintendent
USD 440 Halstead
521 W 6th Street
Halstead, KS 67056-2197

Dear Dr. Barry,

For the 2024-2025 school year, the legal General Fund is **\$7,575,041** and the legal Local Option Budget (LOB) is **\$2,448,106**.

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

June 18, 2025

FINAL AUDITED LEGAL MAX

USD 440 Halstead

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
777.1	782.1	754.0	724.6	768.1	16.5	784.6	250.7	3.0	17.6
<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	
129.2	3.6	56.8	0.0	0.0	159.9	0.0	1,405.4	16,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	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
7,575,041	7,841,252	7,575,041	0	7,575,041	7,650,331	32.00%	2,448,106	2,534,341	2,448,106

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

Fred Dierksen, Superintendent
USD 443 Dodge City
PO Box 460
Dodge City, KS 67801-0460

Dear Dr. Dierksen,

For the 2024-2025 school year, the legal General Fund is **\$67,370,943** and the legal Local Option Budget (LOB) is **\$22,780,066**.

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 443 Dodge 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>
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6,704.6	6,778.7	6,742.5	6,798.6	6,798.6	163.0	6,961.6	243.9	807.1	186.8
<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>		
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2,471.8	536.3	450.4	0.0	0.0	1,017.4	0.0	12,675.3	74,085	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<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
68,241,848	69,556,959	68,241,848	-870,905	67,370,943	69,030,502	33.00%	22,780,066	23,218,070	22,780,066

Column Notes

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