



900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 18, 2026

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

Dear Dr. Clark,

For the 2025-2026 school year, the legal General Fund is **\$2,074,181** and the legal Local Option Budget (LOB) is **\$677,940**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 359 Argonia Public Schools****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 140.0                                                                        | 129.5                                                                        | 144.0                                                                        | 136.9                                                                        | 144.0                                             | 2.5                                                            | 146.5                                                         | 130.5                                           | 0.0                                          | 4.4                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 26.6                                                                         | 2.3                                                                          | 9.3                                                                          | 0.0                                                                          | 0.0                                               | 49.8                                                           | 0.0                                                           | 369.4                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 2,074,181                                                                    | 2,238,701                                                                    | 2,074,181                                                                    | 0                                                                            | 2,074,181                                         | 2,098,884                                                      | 32.30%                                                        | 677,940                                         | 731,362                                      | 677,940                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mrs. Becker,

For the 2025-2026 school year, the legal General Fund is **\$2,985,990** and the legal Local Option Budget (LOB) is **\$1,007,060**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 360 Caldwell****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 224.7                                                                        | 222.5                                                                        | 215.9                                                                        | 216.3                                                                        | 216.3                                             | 3.3                                                            | 219.6                                                         | 153.1                                           | 0.0                                          | 7.9                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 59.5                                                                         | 12.9                                                                         | 13.2                                                                         | 0.0                                                                          | 0.0                                               | 70.9                                                           | 0.0                                                           | 537.1                                           | 3,360                                        |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,019,177                                                                    | 3,244,287                                                                    | 3,019,177                                                                    | -33,187                                                                      | 2,985,990                                         | 3,051,698                                                      | 33.00%                                                        | 1,007,060                                       | 1,075,586                                    | 1,007,060                            |

**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). 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.

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

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June 18, 2026

Interim Chris Whetzel, Superintendent  
USD 361 Chaparral Schools  
Box 486  
Anthony, KS 67003-0486

Dear Mr. Whetzel,

For the 2025-2026 school year, the legal General Fund is **\$8,870,848** and the legal Local Option Budget (LOB) is **\$2,951,811**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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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 361 Chaparral Schools****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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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| 768.1                                                                        | 781.9                                                                        | 770.0                                                                        | 719.5                                                                        | 770.0                                             | 10.0                                                           | 780.0                                                         | 250.5                                           | 12.1                                         | 6.0                                  |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 186.8                                                                        | 40.5                                                                         | 93.5                                                                         | 0.0                                                                          | 0.0                                               | 204.9                                                          | 0.0                                                           | 1,574.3                                         | 37,089                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 8,876,784                                                                    | 9,603,894                                                                    | 8,876,784                                                                    | -5,936                                                                       | 8,870,848                                         | 8,944,881                                                      | 33.00%                                                        | 2,951,811                                       | 3,186,964                                    | 2,951,811                            |

**Column Notes**

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

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June 18, 2026

Joseph Hornback, Superintendent  
USD 362 Prairie View  
13799 Kansas Hwy 152  
LaCygne, KS 66040

Dear Dr. Hornback,

For the 2025-2026 school year, the legal General Fund is **\$9,619,588** and the legal Local Option Budget (LOB) is **\$3,206,991**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 362 Prairie View****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 804.6                                                                        | 826.3                                                                        | 823.6                                                                        | 824.2                                                                        | 824.2                                             | 21.5                                                           | 845.7                                                         | 252.7                                           | 0.9                                          | 15.8                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 163.1                                                                        | 13.9                                                                         | 130.6                                                                        | 0.0                                                                          | 0.0                                               | 288.5                                                          | 0.0                                                           | 1,711.2                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 9,619,588                                                                    | 10,359,510                                                                   | 9,619,588                                                                    | 0                                                                            | 9,619,588                                         | 9,718,155                                                      | 33.00%                                                        | 3,206,991                                       | 3,436,113                                    | 3,206,991                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Dr. Myers,

For the 2025-2026 school year, the legal General Fund is **\$8,306,567** and the legal Local Option Budget (LOB) is **\$2,742,837**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 363 Holcomb****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 911.0                                                                        | 922.0                                                                        | 847.0                                                                        | 796.3                                                                        | 847.0                                             | 8.0                                                            | 855.0                                                         | 252.8                                           | 18.8                                         | 19.2                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 168.4                                                                        | 19.0                                                                         | 15.2                                                                         | 0.0                                                                          | 0.0                                               | 113.4                                                          | 0.0                                                           | 1,461.8                                         | 98,560                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 8,306,567                                                                    | 8,509,946                                                                    | 8,306,567                                                                    | 0                                                                            | 8,306,567                                         | 8,311,628                                                      | 33.00%                                                        | 2,742,837                                       | 2,824,938                                    | 2,742,837                            |

**Column Notes**

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Schroeder,

For the 2025-2026 school year, the legal General Fund is **\$7,378,491** and the legal Local Option Budget (LOB) is **\$2,470,438**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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, 2026

FINAL AUDITED LEGAL MAX

**USD 364 Marysville**

**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 751.0                                                                        | 719.2                                                                        | 714.4                                                                        | 672.1                                                                        | 714.4                                             | 20.0                                                           | 734.4                                                         | 247.2                                           | 0.2                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 127.8                                                                        | 7.9                                                                          | 53.0                                                                         | 0.0                                                                          | 0.0                                               | 138.1                                                          | 0.0                                                           | 1,330.1                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 7,468,512                                                                    | 8,055,841                                                                    | 7,468,512                                                                    | -90,021                                                                      | 7,378,491                                         | 7,648,415                                                      | 32.30%                                                        | 2,470,438                                       | 2,631,845                                    | 2,470,438                            |

**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). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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

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

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

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June 18, 2026

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

Dear Dr. Most,

For the 2025-2026 school year, the legal General Fund is **\$9,447,238** and the legal Local Option Budget (LOB) is **\$3,154,124**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a 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 365 Garnett****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 914.0                                                                        | 899.5                                                                        | 878.1                                                                        | 836.1                                                                        | 878.1                                             | 6.0                                                            | 884.1                                                         | 252.6                                           | 0.0                                          | 14.2                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 189.7                                                                        | 29.5                                                                         | 68.1                                                                         | 0.0                                                                          | 0.0                                               | 244.3                                                          | 0.0                                                           | 1,682.5                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 9,447,238                                                                    | 9,832,958                                                                    | 9,447,238                                                                    | 0                                                                            | 9,447,238                                         | 9,557,952                                                      | 33.00%                                                        | 3,154,124                                       | 3,258,134                                    | 3,154,124                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mrs. Splechter,

For the 2025-2026 school year, the legal General Fund is **\$4,712,637** and the legal Local Option Budget (LOB) is **\$1,536,446**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 366 Woodson****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 376.0                                                                        | 396.5                                                                        | 398.5                                                                        | 358.3                                                                        | 398.5                                             | 8.5                                                            | 407.0                                                         | 182.3                                           | 0.0                                          | 7.9                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 85.2                                                                         | 12.9                                                                         | 39.0                                                                         | 0.0                                                                          | 0.0                                               | 102.8                                                          | 0.0                                                           | 837.1                                           | 12,320                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 4,712,637                                                                    | 4,861,999                                                                    | 4,712,637                                                                    | 0                                                                            | 4,712,637                                         | 4,756,799                                                      | 32.30%                                                        | 1,536,446                                       | 1,585,553                                    | 1,536,446                            |

**Column Notes**

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Clark,

For the 2025-2026 school year, the legal General Fund is **\$11,194,068** and the legal Local Option Budget (LOB) is **\$3,493,434**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 367 Osawatomie****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 987.0                                                                        | 944.8                                                                        | 918.0                                                                        | 861.0                                                                        | 918.0                                             | 17.5                                                           | 935.5                                                         | 251.0                                           | 3.3                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 233.3                                                                        | 50.6                                                                         | 32.3                                                                         | 0.0                                                                          | 0.0                                               | 347.9                                                          | 0.0                                                           | 1,864.5                                         | 724,900                                      |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 11,194,068                                                                   | 11,688,286                                                                   | 11,194,068                                                                   | 0                                                                            | 11,194,068                                        | 10,586,165                                                     | 33.00%                                                        | 3,493,434                                       | 3,627,165                                    | 3,493,434                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Mr. Meek,

For the 2025-2026 school year, the legal General Fund is **\$14,945,647** and the legal Local Option Budget (LOB) is **\$4,945,213**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 368 Paola****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,773.0                                                                      | 1,772.7                                                                      | 1,743.6                                                                      | 1,727.2                                                                      | 1,743.6                                           | 0.0                                                            | 1,743.6                                                       | 61.1                                            | 4.1                                          | 35.8                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 288.5                                                                        | 0.6                                                                          | 127.6                                                                        | 0.0                                                                          | 0.0                                               | 376.5                                                          | 0.0                                                           | 2,637.8                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 14,945,647                                                                   | 16,702,677                                                                   | 14,945,647                                                                   | 0                                                                            | 14,945,647                                        | 14,985,494                                                     | 33.00%                                                        | 4,945,213                                       | 5,470,740                                    | 4,945,213                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Ms. Schwindt,

For the 2025-2026 school year, the legal General Fund is **\$1,718,752** and the legal Local Option Budget (LOB) is **\$561,754**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 369 Burrton****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 153.5                                                                        | 132.0                                                                        | 110.5                                                                        | 94.0                                                                         | 110.5                                             | 2.5                                                            | 113.0                                                         | 110.7                                           | 0.0                                          | 1.9                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 26.6                                                                         | 5.8                                                                          | 4.1                                                                          | 0.0                                                                          | 0.0                                               | 44.0                                                           | 0.0                                                           | 306.1                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 1,718,752                                                                    | 2,221,856                                                                    | 1,718,752                                                                    | 0                                                                            | 1,718,752                                         | 1,739,175                                                      | 32.30%                                                        | 561,754                                         | 726,099                                      | 561,754                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Zehr,

For the 2025-2026 school year, the legal General Fund is **\$2,181,428** and the legal Local Option Budget (LOB) is **\$721,309**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 371 Montezuma****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 189.5                                                                        | 178.5                                                                        | 175.5                                                                        | 173.5                                                                        | 175.5                                             | 2.0                                                            | 177.5                                                         | 143.6                                           | 1.7                                          | 5.1                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 19.4                                                                         | 0.0                                                                          | 17.4                                                                         | 0.0                                                                          | 0.0                                               | 23.8                                                           | 0.0                                                           | 388.5                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 2,181,428                                                                    | 2,357,739                                                                    | 2,181,428                                                                    | 0                                                                            | 2,181,428                                         | 2,233,156                                                      | 32.30%                                                        | 721,309                                         | 772,420                                      | 721,309                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Womack,

For the 2025-2026 school year, the legal General Fund is **\$6,582,178** and the legal Local Option Budget (LOB) is **\$2,197,956**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 372 Silver Lake****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 651.0                                                                        | 663.0                                                                        | 676.0                                                                        | 650.0                                                                        | 676.0                                             | 11.5                                                           | 687.5                                                         | 242.4                                           | 0.0                                          | 11.2                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 62.0                                                                         | 0.0                                                                          | 52.7                                                                         | 0.0                                                                          | 0.0                                               | 115.9                                                          | 0.0                                                           | 1,171.7                                         | 9,500                                        |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 6,588,596                                                                    | 6,769,724                                                                    | 6,588,596                                                                    | -6,418                                                                       | 6,582,178                                         | 6,660,472                                                      | 33.00%                                                        | 2,197,956                                       | 2,233,250                                    | 2,197,956                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Van Ranken,

For the 2025-2026 school year, the legal General Fund is **\$25,894,693** and the legal Local Option Budget (LOB) is **\$8,557,958**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 373 Newton****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 2,978.4                                                                      | 2,884.8                                                                      | 2,782.4                                                                      | 2,626.5                                                                      | 2,782.4                                           | 54.5                                                           | 2,836.9                                                       | 99.4                                            | 27.4                                         | 51.2                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 702.3                                                                        | 152.4                                                                        | 93.5                                                                         | 0.0                                                                          | 0.0                                               | 601.1                                                          | 0.0                                                           | 4,564.2                                         | 266,710                                      |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 25,894,693                                                                   | 27,115,322                                                                   | 25,894,693                                                                   | 0                                                                            | 25,894,693                                        | 25,933,206                                                     | 33.00%                                                        | 8,557,958                                       | 9,042,874                                    | 8,557,958                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Richardson,

For the 2025-2026 school year, the legal General Fund is **\$4,201,143** and the legal Local Option Budget (LOB) is **\$1,423,131**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 374 Sublette****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 370.9                                                                        | 353.2                                                                        | 342.5                                                                        | 350.0                                                                        | 350.0                                             | 4.5                                                            | 354.5                                                         | 165.1                                           | 34.5                                         | 8.9                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 100.7                                                                        | 21.9                                                                         | 17.4                                                                         | 0.0                                                                          | 0.0                                               | 45.2                                                           | 0.0                                                           | 748.2                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 4,201,143                                                                    | 4,512,214                                                                    | 4,201,143                                                                    | 0                                                                            | 4,201,143                                         | 4,312,518                                                      | 33.00%                                                        | 1,423,131                                       | 1,510,099                                    | 1,423,131                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Mr. Potter,

For the 2025-2026 school year, the legal General Fund is **\$15,958,950** and the legal Local Option Budget (LOB) is **\$5,283,060**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'F. 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 be 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 375 Circle****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,989.1                                                                      | 1,999.1                                                                      | 2,013.1                                                                      | 1,989.6                                                                      | 2,013.1                                           | 10.5                                                           | 2,023.6                                                       | 70.9                                            | 10.7                                         | 44.6                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 306.4                                                                        | 15.0                                                                         | 74.1                                                                         | 0.0                                                                          | 0.0                                               | 271.0                                                          | 0.0                                                           | 2,816.3                                         | 154,144                                      |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 15,967,669                                                                   | 16,714,546                                                                   | 15,967,669                                                                   | -8,719                                                                       | 15,958,950                                        | 16,009,273                                                     | 33.00%                                                        | 5,283,060                                       | 5,536,076                                    | 5,283,060                            |

**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). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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June 18, 2026

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

Dear Mr. Goracke,

For the 2025-2026 school year, the legal General Fund is **\$4,913,125** and the legal Local Option Budget (LOB) is **\$1,641,251**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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

Sincerely,

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Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 376 Sterling****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 456.0                                                                        | 485.0                                                                        | 474.3                                                                        | 472.0                                                                        | 474.3                                             | 4.5                                                            | 478.8                                                         | 202.7                                           | 0.4                                          | 10.5                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 54.2                                                                         | 0.0                                                                          | 19.9                                                                         | 0.0                                                                          | 0.0                                               | 108.5                                                          | 0.0                                                           | 875.0                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 4,913,125                                                                    | 4,950,184                                                                    | 4,913,125                                                                    | 0                                                                            | 4,913,125                                         | 4,973,488                                                      | 33.00%                                                        | 1,641,251                                       | 1,691,215                                    | 1,641,251                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Andrew Gaddis, Superintendent  
USD 377 Atchison Co Comm Schools  
P O Box 289  
Effingham, KS 66023-0289

Dear Dr. Gaddis,

For the 2025-2026 school year, the legal General Fund is **\$5,386,434** and the legal Local Option Budget (LOB) is **\$1,874,342**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 377 Atchison Co Comm Schools****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 488.5                                                                        | 490.5                                                                        | 477.5                                                                        | 466.0                                                                        | 477.5                                             | 2.0                                                            | 479.5                                                         | 203.7                                           | 0.0                                          | 6.6                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 85.2                                                                         | 3.1                                                                          | 66.8                                                                         | 0.0                                                                          | 0.0                                               | 112.0                                                          | 0.0                                                           | 956.9                                           | 13,440                                       |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 5,386,434                                                                    | 5,592,510                                                                    | 5,386,434                                                                    | 0                                                                            | 5,386,434                                         | 5,679,823                                                      | 33.00%                                                        | 1,874,342                                       | 1,923,367                                    | 1,874,342                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Dr. Flair,

For the 2025-2026 school year, the legal General Fund is **\$6,859,284** and the legal Local Option Budget (LOB) is **\$2,265,078**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a 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 378 Riley County****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 671.3                                                                        | 684.5                                                                        | 710.6                                                                        | 706.2                                                                        | 710.6                                             | 0.0                                                            | 710.6                                                         | 244.9                                           | 0.0                                          | 12.8                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 68.7                                                                         | 0.0                                                                          | 75.1                                                                         | 0.0                                                                          | 0.0                                               | 109.5                                                          | 0.0                                                           | 1,221.6                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 6,859,284                                                                    | 7,245,035                                                                    | 6,859,284                                                                    | 0                                                                            | 6,859,284                                         | 7,012,624                                                      | 32.30%                                                        | 2,265,078                                       | 2,368,635                                    | 2,265,078                            |

**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). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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June 18, 2026

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

Dear Mr. Nelson,

For the 2025-2026 school year, the legal General Fund is **\$11,154,198** and the legal Local Option Budget (LOB) is **\$3,783,987**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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

Sincerely,

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

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 379 Clay County****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,284.5                                                                      | 1,284.5                                                                      | 1,222.5                                                                      | 1,178.6                                                                      | 1,263.8                                           | 11.5                                                           | 1,275.3                                                       | 194.9                                           | 0.7                                          | 32.7                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 208.1                                                                        | 6.6                                                                          | 85.5                                                                         | 0.0                                                                          | 0.0                                               | 182.7                                                          | 0.0                                                           | 1,986.5                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 11,154,198                                                                   | 11,582,061                                                                   | 11,154,198                                                                   | 0                                                                            | 11,154,198                                        | 11,466,626                                                     | 33.00%                                                        | 3,783,987                                       | 3,879,407                                    | 3,783,987                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Bickford,

For the 2025-2026 school year, the legal General Fund is **\$5,980,537** and the legal Local Option Budget (LOB) is **\$1,956,214**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 380 Vermillion****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 581.9                                                                        | 584.1                                                                        | 586.7                                                                        | 579.0                                                                        | 586.7                                             | 17.5                                                           | 604.2                                                         | 232.4                                           | 0.0                                          | 14.9                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 58.1                                                                         | 0.0                                                                          | 73.2                                                                         | 0.0                                                                          | 0.0                                               | 82.3                                                           | 0.0                                                           | 1,065.1                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 5,980,537                                                                    | 6,209,629                                                                    | 5,980,537                                                                    | 0                                                                            | 5,980,537                                         | 6,056,389                                                      | 32.30%                                                        | 1,956,214                                       | 2,030,614                                    | 1,956,214                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mrs. Butler,

For the 2025-2026 school year, the legal General Fund is **\$3,612,691** and the legal Local Option Budget (LOB) is **\$1,216,564**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 381 Spearville****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 316.5                                                                        | 340.0                                                                        | 355.0                                                                        | 354.0                                                                        | 355.0                                             | 2.5                                                            | 357.5                                                         | 166.1                                           | 2.2                                          | 8.6                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 45.0                                                                         | 0.0                                                                          | 16.6                                                                         | 0.0                                                                          | 0.0                                               | 47.4                                                           | 0.0                                                           | 643.4                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,612,691                                                                    | 3,805,847                                                                    | 3,612,691                                                                    | 0                                                                            | 3,612,691                                         | 3,686,558                                                      | 33.00%                                                        | 1,216,564                                       | 1,272,164                                    | 1,216,564                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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June 18, 2026

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

Dear Mr. Helfrich,

For the 2025-2026 school year, the legal General Fund is **\$11,393,646** and the legal Local Option Budget (LOB) is **\$3,500,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 382 Pratt****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,075.6                                                                      | 1,146.1                                                                      | 1,143.5                                                                      | 1,129.0                                                                      | 1,143.5                                           | 30.5                                                           | 1,174.0                                                       | 242.0                                           | 22.1                                         | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 236.7                                                                        | 20.8                                                                         | 33.8                                                                         | 0.0                                                                          | 0.0                                               | 277.0                                                          | 0.0                                                           | 2,018.3                                         | 83,934                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 11,416,689                                                                   | 11,782,554                                                                   | 11,416,689                                                                   | -23,043                                                                      | 11,393,646                                        | 11,466,701                                                     | 32.30%                                                        | 3,703,744                                       | 3,500,000                                    | 3,500,000                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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| FINAL AUDITED LEGAL MAX |
|-------------------------|

June 18, 2026

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

Dear Mr. Reid,

For the 2025-2026 school year, the legal General Fund is **\$60,642,295** and the legal Local Option Budget (LOB) is **\$19,929,581**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 383 Manhattan-Ogden****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 6,565.2                                                                      | 6,651.1                                                                      | 6,698.4                                                                      | 6,491.1                                                                      | 6,698.4                                           | 86.5                                                           | 6,784.9                                                       | 237.7                                           | 79.6                                         | 89.0                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 1,218.7                                                                      | 128.9                                                                        | 402.9                                                                        | 0.0                                                                          | 0.0                                               | 1,691.3                                                        | 0.0                                                           | 10,633.0                                        | 938,000                                      |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 60,642,295                                                                   | 62,503,819                                                                   | 60,642,295                                                                   | 0                                                                            | 60,642,295                                        | 60,392,671                                                     | 33.00%                                                        | 19,929,581                                      | 20,570,295                                   | 19,929,581                           |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Boley,

For the 2025-2026 school year, the legal General Fund is **\$3,051,753** and the legal Local Option Budget (LOB) is **\$1,018,900**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be '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 be 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 384 Blue Valley****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 244.5                                                                        | 251.0                                                                        | 242.0                                                                        | 241.0                                                                        | 245.8                                             | 3.5                                                            | 249.3                                                         | 154.2                                           | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 13.1                                                                         | 0.0                                                                          | 43.7                                                                         | 0.0                                                                          | 0.0                                               | 76.2                                                           | 0.0                                                           | 543.5                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,051,753                                                                    | 3,187,074                                                                    | 3,051,753                                                                    | 0                                                                            | 3,051,753                                         | 3,087,576                                                      | 33.00%                                                        | 1,018,900                                       | 1,064,046                                    | 1,018,900                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. White,

For the 2025-2026 school year, the legal General Fund is **\$50,062,847** and the legal Local Option Budget (LOB) is **\$14,458,458**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 385 Andover****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 5,564.6                                                                      | 5,573.9                                                                      | 5,649.6                                                                      | 5,682.5                                                                      | 5,682.5                                           | 60.0                                                           | 5,742.5                                                       | 201.2                                           | 21.3                                         | 88.4                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 452.1                                                                        | 0.0                                                                          | 216.4                                                                        | 0.0                                                                          | 0.0                                               | 988.9                                                          | 0.0                                                           | 7,710.8                                         | 6,800,785                                    |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 50,096,927                                                                   | 50,157,052                                                                   | 50,096,927                                                                   | -34,080                                                                      | 50,062,847                                        | 43,813,510                                                     | 33.00%                                                        | 14,458,458                                      | 14,832,616                                   | 14,458,458                           |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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June 18, 2026

Dallas Woolf, Superintendent  
USD 386 Madison-Virgil  
P.O. Box 398  
Madison, KS 66860-0398

Dear Mr. Woolf,

For the 2025-2026 school year, the legal General Fund is **\$2,869,265** and the legal Local Option Budget (LOB) is **\$958,055**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 386 Madison-Virgil****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 220.0                                                                        | 211.5                                                                        | 222.0                                                                        | 213.0                                                                        | 222.0                                             | 7.0                                                            | 229.0                                                         | 154.0                                           | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 39.7                                                                         | 0.5                                                                          | 13.0                                                                         | 0.0                                                                          | 0.0                                               | 71.7                                                           | 0.0                                                           | 511.0                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 2,869,265                                                                    | 3,068,598                                                                    | 2,869,265                                                                    | 0                                                                            | 2,869,265                                         | 2,903,196                                                      | 33.00%                                                        | 958,055                                         | 1,024,447                                    | 958,055                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Jason Wheeler, Superintendent  
USD 387 Altoona-Midway  
20584 US 75 Hwy  
Buffalo, KS 66717

Dear Mr. Wheeler,

For the 2025-2026 school year, the legal General Fund is **\$2,189,289** and the legal Local Option Budget (LOB) is **\$758,409**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 387 Altoona-Midway****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 136.0                                                                        | 138.0                                                                        | 139.5                                                                        | 136.5                                                                        | 139.5                                             | 6.0                                                            | 145.5                                                         | 130.0                                           | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 46.9                                                                         | 10.2                                                                         | 21.3                                                                         | 0.0                                                                          | 0.0                                               | 32.9                                                           | 0.0                                                           | 389.9                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 2,189,289                                                                    | 2,370,653                                                                    | 2,189,289                                                                    | 0                                                                            | 2,189,289                                         | 2,298,210                                                      | 33.00%                                                        | 758,409                                         | 801,236                                      | 758,409                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Mrs. Wilson,

For the 2025-2026 school year, the legal General Fund is **\$3,523,974** and the legal Local Option Budget (LOB) is **\$1,150,244**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 388 Ellis****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 330.2                                                                        | 331.2                                                                        | 325.6                                                                        | 313.8                                                                        | 325.6                                             | 2.0                                                            | 327.6                                                         | 155.5                                           | 0.0                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 48.4                                                                         | 0.0                                                                          | 12.2                                                                         | 0.0                                                                          | 0.0                                               | 70.9                                                           | 1.0                                                           | 627.6                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,523,974                                                                    | 3,569,456                                                                    | 3,523,974                                                                    | 0                                                                            | 3,523,974                                         | 3,561,128                                                      | 32.30%                                                        | 1,150,244                                       | 1,164,901                                    | 1,150,244                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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June 18, 2026

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

Dear Mr. Hoyt,

For the 2025-2026 school year, the legal General Fund is **\$6,107,436** and the legal Local Option Budget (LOB) is **\$1,996,682**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 2024-2025 school year audit completed by KSDE.

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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 be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 389 Eureka****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 522.5                                                                        | 525.5                                                                        | 504.5                                                                        | 490.0                                                                        | 504.5                                             | 10.5                                                           | 515.0                                                         | 211.7                                           | 0.0                                          | 8.8                                  |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 157.8                                                                        | 34.3                                                                         | 37.8                                                                         | 0.0                                                                          | 0.0                                               | 122.3                                                          | 0.0                                                           | 1,087.7                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 6,107,436                                                                    | 6,119,197                                                                    | 6,107,436                                                                    | 0                                                                            | 6,107,436                                         | 6,181,677                                                      | 32.30%                                                        | 1,996,682                                       | 1,996,992                                    | 1,996,682                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

John Brazell, Superintendent  
USD 390 Hamilton  
2596 W Road North  
Hamilton, KS 66853

Dear Mr. Brazell,

For the 2025-2026 school year, the legal General Fund is **\$1,315,033** and the legal Local Option Budget (LOB) is **\$363,418**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 390 Hamilton****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 99.0                                                                         | 87.0                                                                         | 82.3                                                                         | 87.0                                                                         | 87.0                                              | 0.5                                                            | 87.5                                                          | 88.8                                            | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 26.1                                                                         | 5.7                                                                          | 5.3                                                                          | 0.0                                                                          | 0.0                                               | 18.5                                                           | 0.0                                                           | 234.2                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 1,315,033                                                                    | 1,556,478                                                                    | 1,315,033                                                                    | 0                                                                            | 1,315,033                                         | 1,362,815                                                      | 32.30%                                                        | 440,189                                         | 363,418                                      | 363,418                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Orsak,

For the 2025-2026 school year, the legal General Fund is **\$3,706,925** and the legal Local Option Budget (LOB) is **\$1,209,141**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 392 Osborne County****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 327.1                                                                        | 308.6                                                                        | 305.4                                                                        | 313.0                                                                        | 313.0                                             | 10.5                                                           | 323.5                                                         | 154.1                                           | 1.1                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 67.3                                                                         | 7.1                                                                          | 26.9                                                                         | 0.0                                                                          | 0.0                                               | 72.2                                                           | 0.0                                                           | 664.0                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,728,360                                                                    | 3,986,089                                                                    | 3,728,360                                                                    | -21,435                                                                      | 3,706,925                                         | 3,773,828                                                      | 32.30%                                                        | 1,218,946                                       | 1,209,141                                    | 1,209,141                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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June 18, 2026

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

Dear Mr. Coup,

For the 2025-2026 school year, the legal General Fund is **\$4,340,395** and the legal Local Option Budget (LOB) is **\$1,450,042**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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, 2026

FINAL AUDITED LEGAL MAX

**USD 393 Solomon**

**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 351.0                                                                        | 354.5                                                                        | 381.5                                                                        | 384.5                                                                        | 384.5                                             | 3.5                                                            | 388.0                                                         | 176.3                                           | 0.0                                          | 11.2                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 87.6                                                                         | 14.0                                                                         | 23.3                                                                         | 0.0                                                                          | 0.0                                               | 72.6                                                           | 0.0                                                           | 773.0                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 4,340,395                                                                    | 4,568,926                                                                    | 4,340,395                                                                    | 0                                                                            | 4,340,395                                         | 4,394,068                                                      | 33.00%                                                        | 1,450,042                                       | 1,526,273                                    | 1,450,042                            |

**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). 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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June 18, 2026

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

Dear Mr. Lambert,

For the 2025-2026 school year, the legal General Fund is **\$12,625,125** and the legal Local Option Budget (LOB) is **\$4,162,245**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 394 Rose Hill Public Schools****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,559.3                                                                      | 1,543.5                                                                      | 1,544.4                                                                      | 1,522.3                                                                      | 1,544.4                                           | 41.0                                                           | 1,585.4                                                       | 75.3                                            | 5.2                                          | 24.8                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 201.8                                                                        | 0.0                                                                          | 84.9                                                                         | 0.0                                                                          | 0.0                                               | 241.8                                                          | 0.0                                                           | 2,219.2                                         | 180,125                                      |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 12,640,933                                                                   | 14,112,807                                                                   | 12,640,933                                                                   | -15,808                                                                      | 12,625,125                                        | 12,612,863                                                     | 33.00%                                                        | 4,162,245                                       | 4,582,892                                    | 4,162,245                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Keeley,

For the 2025-2026 school year, the legal General Fund is **\$3,358,332** and the legal Local Option Budget (LOB) is **\$1,095,889**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 395 LaCrosse****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 292.1                                                                        | 280.5                                                                        | 247.5                                                                        | 271.0                                                                        | 271.0                                             | 5.0                                                            | 276.0                                                         | 151.2                                           | 0.0                                          | 13.5                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 52.8                                                                         | 4.8                                                                          | 23.7                                                                         | 0.0                                                                          | 0.0                                               | 75.1                                                           | 1.0                                                           | 598.1                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,358,332                                                                    | 3,461,086                                                                    | 3,358,332                                                                    | 0                                                                            | 3,358,332                                         | 3,392,844                                                      | 32.30%                                                        | 1,095,889                                       | 1,131,117                                    | 1,095,889                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Mr. Reynolds,

For the 2025-2026 school year, the legal General Fund is **\$5,857,714** and the legal Local Option Budget (LOB) is **\$1,993,486**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 396 Douglass Public Schools****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 617.8                                                                        | 582.0                                                                        | 550.9                                                                        | 514.8                                                                        | 550.9                                             | 10.0                                                           | 560.9                                                         | 221.9                                           | 0.4                                          | 12.5                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 96.8                                                                         | 6.5                                                                          | 31.3                                                                         | 0.0                                                                          | 0.0                                               | 110.3                                                          | 0.0                                                           | 1,040.6                                         | 16,872                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 5,859,841                                                                    | 6,171,880                                                                    | 5,859,841                                                                    | -2,127                                                                       | 5,857,714                                         | 6,040,867                                                      | 33.00%                                                        | 1,993,486                                       | 2,032,363                                    | 1,993,486                            |

**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.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Daniel Ackland, Superintendent  
USD 397 Centre  
2382 310th Street  
Lost Springs, KS 66859-9644

Dear Mr. Ackland,

For the 2025-2026 school year, the legal General Fund is **\$4,301,612** and the legal Local Option Budget (LOB) is **\$879,668**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 397 Centre****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 175.0                                                                        | 184.5                                                                        | 166.5                                                                        | 158.5                                                                        | 166.5                                             | 4.0                                                            | 170.5                                                         | 141.1                                           | 0.0                                          | 4.4                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 31.9                                                                         | 2.1                                                                          | 33.1                                                                         | 0.0                                                                          | 0.0                                               | 86.4                                                           | 0.0                                                           | 469.5                                           | 1,665,369                                    |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 4,301,612                                                                    | 4,552,050                                                                    | 4,301,612                                                                    | 0                                                                            | 4,301,612                                         | 2,665,661                                                      | 33.00%                                                        | 879,668                                         | 916,940                                      | 879,668                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Ms. Root,

For the 2025-2026 school year, the legal General Fund is **\$2,681,017** and the legal Local Option Budget (LOB) is **\$919,749**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 195.0                                                                        | 187.0                                                                        | 186.5                                                                        | 182.1                                                                        | 186.5                                             | 5.0                                                            | 191.5                                                         | 147.8                                           | 0.0                                          | 2.8                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 46.9                                                                         | 10.0                                                                         | 15.2                                                                         | 0.0                                                                          | 0.0                                               | 57.3                                                           | 0.0                                                           | 471.5                                           | 33,544                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 2,681,017                                                                    | 3,022,877                                                                    | 2,681,017                                                                    | 0                                                                            | 2,681,017                                         | 2,787,117                                                      | 33.00%                                                        | 919,749                                         | 994,883                                      | 919,749                              |

**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), 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Bagshaw,

For the 2025-2026 school year, the legal General Fund is **\$1,628,912** and the legal Local Option Budget (LOB) is **\$557,297**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 399 Paradise****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 108.5                                                                        | 91.0                                                                         | 105.4                                                                        | 112.5                                                                        | 112.5                                             | 0.5                                                            | 113.0                                                         | 110.7                                           | 0.0                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 27.6                                                                         | 6.0                                                                          | 4.7                                                                          | 0.0                                                                          | 0.0                                               | 22.9                                                           | 0.0                                                           | 290.1                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 1,628,912                                                                    | 1,670,463                                                                    | 1,628,912                                                                    | 0                                                                            | 1,628,912                                         | 1,694,472                                                      | 33.00%                                                        | 559,176                                         | 557,297                                      | 557,297                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2026

Quentin Breese, Superintendent  
USD 400 Smoky Valley  
126 S Main  
Lindsborg, KS 67456-2418

Dear Mr. Breese,

For the 2025-2026 school year, the legal General Fund is **\$9,680,796** and the legal Local Option Budget (LOB) is **\$2,675,598**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 400 Smoky Valley****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 778.0                                                                        | 762.7                                                                        | 769.3                                                                        | 760.4                                                                        | 769.3                                             | 12.5                                                           | 781.8                                                         | 250.6                                           | 1.1                                          | 15.8                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 105.5                                                                        | 0.0                                                                          | 73.7                                                                         | 0.0                                                                          | 0.0                                               | 198.6                                                          | 0.0                                                           | 1,427.1                                         | 1,672,520                                    |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 9,685,687                                                                    | 10,706,536                                                                   | 9,685,687                                                                    | -4,891                                                                       | 9,680,796                                         | 8,107,873                                                      | 33.00%                                                        | 2,675,598                                       | 2,719,042                                    | 2,675,598                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Dr. McDonald,

For the 2025-2026 school year, the legal General Fund is **\$1,736,720** and the legal Local Option Budget (LOB) is **\$580,200**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 401 Chase-Raymond****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 135.0                                                                        | 114.0                                                                        | 109.0                                                                        | 94.0                                                                         | 109.0                                             | 4.5                                                            | 113.5                                                         | 111.1                                           | 1.7                                          | 3.3                                  |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 39.7                                                                         | 8.6                                                                          | 3.5                                                                          | 0.0                                                                          | 0.0                                               | 27.9                                                           | 0.0                                                           | 309.3                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 1,736,720                                                                    | 1,907,416                                                                    | 1,736,720                                                                    | 0                                                                            | 1,736,720                                         | 1,758,182                                                      | 33.00%                                                        | 580,200                                         | 685,934                                      | 580,200                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Mr. Ward,

For the 2025-2026 school year, the legal General Fund is **\$15,878,130** and the legal Local Option Budget (LOB) is **\$4,975,461**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 402 Augusta****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,947.1                                                                      | 1,892.5                                                                      | 1,840.9                                                                      | 1,715.6                                                                      | 1,840.9                                           | 19.0                                                           | 1,859.9                                                       | 65.2                                            | 3.0                                          | 30.9                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 328.2                                                                        | 17.4                                                                         | 53.1                                                                         | 0.0                                                                          | 0.0                                               | 285.6                                                          | 0.0                                                           | 2,643.3                                         | 1,036,000                                    |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 15,878,130                                                                   | 16,366,260                                                                   | 15,878,130                                                                   | 0                                                                            | 15,878,130                                        | 15,077,156                                                     | 33.00%                                                        | 4,975,461                                       | 5,073,730                                    | 4,975,461                            |

**Column Notes**

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

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

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June 18, 2026

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

Dear Mrs. Maier,

For the 2025-2026 school year, the legal General Fund is **\$2,182,609** and the legal Local Option Budget (LOB) is **\$692,645**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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

Sincerely,

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Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 403 Otis-Bison****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 201.6                                                                        | 163.6                                                                        | 139.5                                                                        | 133.5                                                                        | 139.5                                             | 4.0                                                            | 143.5                                                         | 129.0                                           | 0.2                                          | 3.3                                  |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 21.3                                                                         | 0.4                                                                          | 17.5                                                                         | 0.0                                                                          | 0.0                                               | 54.3                                                           | 0.0                                                           | 369.5                                           | 116,480                                      |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 2,191,223                                                                    | 2,426,752                                                                    | 2,191,223                                                                    | -8,614                                                                       | 2,182,609                                         | 2,098,925                                                      | 33.00%                                                        | 692,645                                         | 762,116                                      | 692,645                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Dr. Cooper,

For the 2025-2026 school year, the legal General Fund is **\$6,809,210** and the legal Local Option Budget (LOB) is **\$2,262,031**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 404 Riverton****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 671.5                                                                        | 657.5                                                                        | 636.1                                                                        | 621.0                                                                        | 636.1                                             | 8.0                                                            | 644.1                                                         | 236.6                                           | 0.0                                          | 13.3                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 133.6                                                                        | 17.1                                                                         | 35.9                                                                         | 0.0                                                                          | 0.0                                               | 125.4                                                          | 0.0                                                           | 1,206.0                                         | 37,520                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 6,809,210                                                                    | 7,358,086                                                                    | 6,809,210                                                                    | 0                                                                            | 6,809,210                                         | 6,854,638                                                      | 33.00%                                                        | 2,262,031                                       | 2,443,734                                    | 2,262,031                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Derek Reinhardt, Superintendent  
USD 405 Lyons  
800 South Workman  
Lyons, KS 67554

Dear Mr. Reinhardt,

For the 2025-2026 school year, the legal General Fund is **\$7,779,583** and the legal Local Option Budget (LOB) is **\$2,598,652**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 405 Lyons****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 731.0                                                                        | 695.9                                                                        | 671.6                                                                        | 657.0                                                                        | 671.6                                             | 10.5                                                           | 682.1                                                         | 241.7                                           | 32.8                                         | 5.7                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 213.4                                                                        | 46.3                                                                         | 10.3                                                                         | 0.0                                                                          | 0.0                                               | 153.2                                                          | 0.0                                                           | 1,385.5                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 7,779,583                                                                    | 8,385,441                                                                    | 7,779,583                                                                    | 0                                                                            | 7,779,583                                         | 7,874,703                                                      | 33.00%                                                        | 2,598,652                                       | 2,800,266                                    | 2,598,652                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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June 18, 2026

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

Dear Mr. Perez,

For the 2025-2026 school year, the legal General Fund is **\$7,824,312** and the legal Local Option Budget (LOB) is **\$2,589,469**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 407 Russell County****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 747.3                                                                        | 753.0                                                                        | 733.7                                                                        | 691.0                                                                        | 733.7                                             | 9.5                                                            | 743.2                                                         | 247.9                                           | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 151.0                                                                        | 18.8                                                                         | 31.3                                                                         | 0.0                                                                          | 0.0                                               | 166.2                                                          | 0.0                                                           | 1,380.8                                         | 71,120                                       |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 7,824,312                                                                    | 8,062,501                                                                    | 7,824,312                                                                    | 0                                                                            | 7,824,312                                         | 7,846,876                                                      | 33.00%                                                        | 2,589,469                                       | 2,663,841                                    | 2,589,469                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Wasmuth,

For the 2025-2026 school year, the legal General Fund is **\$5,687,762** and the legal Local Option Budget (LOB) is **\$1,837,168**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 408 Marion-Florence****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 489.5                                                                        | 480.1                                                                        | 475.5                                                                        | 466.7                                                                        | 475.5                                             | 8.5                                                            | 484.0                                                         | 204.1                                           | 0.0                                          | 25.9                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 95.8                                                                         | 7.9                                                                          | 39.3                                                                         | 0.0                                                                          | 0.0                                               | 144.2                                                          | 0.0                                                           | 1,001.2                                         | 67,349                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 5,689,087                                                                    | 5,883,585                                                                    | 5,689,087                                                                    | -1,325                                                                       | 5,687,762                                         | 5,687,828                                                      | 32.30%                                                        | 1,837,168                                       | 1,890,407                                    | 1,837,168                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Laura Batson, Superintendent  
USD 409 Atchison Public Schools  
626 Commercial St  
Atchison, KS 66002

Dear Mrs. Batson,

For the 2025-2026 school year, the legal General Fund is **\$13,204,796** and the legal Local Option Budget (LOB) is **\$4,312,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 409 Atchison Public Schools****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,446.5                                                                      | 1,413.5                                                                      | 1,387.0                                                                      | 1,304.7                                                                      | 1,387.0                                           | 7.0                                                            | 1,394.0                                                       | 156.8                                           | 1.7                                          | 15.6                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 352.4                                                                        | 76.4                                                                         | 26.8                                                                         | 0.0                                                                          | 0.0                                               | 328.0                                                          | 0.0                                                           | 2,351.7                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 13,204,796                                                                   | 13,677,564                                                                   | 13,204,796                                                                   | 0                                                                            | 13,204,796                                        | 13,360,771                                                     | 32.30%                                                        | 4,315,529                                       | 4,312,000                                    | 4,312,000                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Corby,

For the 2025-2026 school year, the legal General Fund is **\$6,381,202** and the legal Local Option Budget (LOB) is **\$2,099,543**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 410 Durham-Hillsboro-Lehigh****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 585.0                                                                        | 575.7                                                                        | 556.3                                                                        | 551.6                                                                        | 556.3                                             | 12.0                                                           | 568.3                                                         | 223.4                                           | 1.1                                          | 20.4                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 94.9                                                                         | 4.4                                                                          | 36.3                                                                         | 0.0                                                                          | 0.0                                               | 171.3                                                          | 0.0                                                           | 1,120.1                                         | 91,840                                       |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 6,381,202                                                                    | 6,573,181                                                                    | 6,381,202                                                                    | 0                                                                            | 6,381,202                                         | 6,362,253                                                      | 33.00%                                                        | 2,099,543                                       | 2,156,551                                    | 2,099,543                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Scott Boden, Superintendent  
USD 411 Goessel  
PO Box 68  
Goessel, KS 67053

Dear Mr. Boden,

For the 2025-2026 school year, the legal General Fund is **\$3,088,250** and the legal Local Option Budget (LOB) is **\$1,031,144**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be '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 be 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 411 Goessel****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 269.0                                                                        | 266.0                                                                        | 256.6                                                                        | 258.0                                                                        | 258.0                                             | 5.0                                                            | 263.0                                                         | 153.1                                           | 0.4                                          | 7.4                                  |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 28.6                                                                         | 0.0                                                                          | 21.7                                                                         | 0.0                                                                          | 0.0                                               | 75.8                                                           | 0.0                                                           | 550.0                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,088,250                                                                    | 3,225,256                                                                    | 3,088,250                                                                    | 0                                                                            | 3,088,250                                         | 3,124,680                                                      | 33.00%                                                        | 1,031,144                                       | 1,076,610                                    | 1,031,144                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Ms. Werner,

For the 2025-2026 school year, the legal General Fund is **\$4,115,795** and the legal Local Option Budget (LOB) is **\$1,395,155**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 412 Hoxie Community Schools****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 413.2                                                                        | 395.5                                                                        | 384.1                                                                        | 372.0                                                                        | 384.1                                             | 9.0                                                            | 393.1                                                         | 177.9                                           | 2.4                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 55.7                                                                         | 0.0                                                                          | 39.0                                                                         | 0.0                                                                          | 0.0                                               | 55.9                                                           | 0.0                                                           | 733.0                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 4,115,795                                                                    | 4,299,406                                                                    | 4,115,795                                                                    | 0                                                                            | 4,115,795                                         | 4,227,741                                                      | 33.00%                                                        | 1,395,155                                       | 1,436,236                                    | 1,395,155                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Koester,

For the 2025-2026 school year, the legal General Fund is **\$15,406,909** and the legal Local Option Budget (LOB) is **\$5,132,671**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 413 Chanute Public Schools****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,697.5                                                                      | 1,648.6                                                                      | 1,571.8                                                                      | 1,569.8                                                                      | 1,571.8                                           | 36.5                                                           | 1,608.3                                                       | 63.8                                            | 13.3                                         | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 434.6                                                                        | 94.3                                                                         | 87.3                                                                         | 0.0                                                                          | 0.0                                               | 396.9                                                          | 0.0                                                           | 2,737.9                                         | 33,600                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 15,406,909                                                                   | 15,872,362                                                                   | 15,406,909                                                                   | 0                                                                            | 15,406,909                                        | 15,553,549                                                     | 33.00%                                                        | 5,132,671                                       | 5,282,972                                    | 5,132,671                            |

**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). 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 &amp; 4yr old) (Col 8).

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June 18, 2026

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

Dear Mr. Moser,

For the 2025-2026 school year, the legal General Fund is **\$8,468,438** and the legal Local Option Budget (LOB) is **\$2,769,421**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 415 Hiawatha****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 855.0                                                                        | 847.5                                                                        | 835.7                                                                        | 755.6                                                                        | 835.7                                             | 7.0                                                            | 842.7                                                         | 252.6                                           | 1.5                                          | 12.8                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 157.8                                                                        | 19.2                                                                         | 51.6                                                                         | 0.0                                                                          | 0.0                                               | 163.0                                                          | 0.0                                                           | 1,501.2                                         | 39,200                                       |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 8,468,438                                                                    | 8,837,979                                                                    | 8,468,438                                                                    | 0                                                                            | 8,468,438                                         | 8,593,809                                                      | 32.30%                                                        | 2,775,800                                       | 2,769,421                                    | 2,769,421                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Dr. Biermann,

For the 2025-2026 school year, the legal General Fund is **\$13,203,177** and the legal Local Option Budget (LOB) is **\$4,359,141**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 416 Louisburg****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,688.6                                                                      | 1,656.7                                                                      | 1,626.8                                                                      | 1,588.1                                                                      | 1,626.8                                           | 7.5                                                            | 1,634.3                                                       | 57.3                                            | 4.3                                          | 26.0                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 128.3                                                                        | 0.0                                                                          | 108.6                                                                        | 0.0                                                                          | 88.9                                              | 276.8                                                          | 0.0                                                           | 2,324.5                                         | 170,800                                      |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 13,222,868                                                                   | 13,942,038                                                                   | 13,222,868                                                                   | -19,691                                                                      | 13,203,177                                        | 13,209,517                                                     | 33.00%                                                        | 4,359,141                                       | 4,598,945                                    | 4,359,141                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Mr. Eslinger,

For the 2025-2026 school year, the legal General Fund is **\$8,111,991** and the legal Local Option Budget (LOB) is **\$2,708,972**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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

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To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 417 Morris County****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 747.0                                                                        | 735.5                                                                        | 736.0                                                                        | 700.7                                                                        | 736.0                                             | 10.0                                                           | 746.0                                                         | 248.2                                           | 1.3                                          | 9.7                                  |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 158.8                                                                        | 23.6                                                                         | 70.4                                                                         | 0.0                                                                          | 0.0                                               | 186.7                                                          | 0.0                                                           | 1,444.7                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 8,111,991                                                                    | 8,227,660                                                                    | 8,111,991                                                                    | 0                                                                            | 8,111,991                                         | 8,209,005                                                      | 33.00%                                                        | 2,708,972                                       | 2,747,656                                    | 2,708,972                            |

**Column Notes**

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

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). 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 &amp; 4yr old) (Col 8).

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

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

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June 18, 2026

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

Dear Dr. Vincent,

For the 2025-2026 school year, the legal General Fund is **\$17,791,658** and the legal Local Option Budget (LOB) is **\$5,862,262**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

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

Sincerely,

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Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 418 McPherson****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 2,200.2                                                                      | 2,139.0                                                                      | 1,999.8                                                                      | 1,958.0                                                                      | 1,999.8                                           | 38.5                                                           | 2,038.3                                                       | 71.4                                            | 12.4                                         | 36.4                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 359.6                                                                        | 27.1                                                                         | 43.3                                                                         | 0.0                                                                          | 0.0                                               | 539.7                                                          | 1.0                                                           | 3,129.2                                         | 238,000                                      |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 17,808,458                                                                   | 20,844,701                                                                   | 17,808,458                                                                   | -16,800                                                                      | 17,791,658                                        | 17,764,429                                                     | 33.00%                                                        | 5,862,262                                       | 6,793,124                                    | 5,862,262                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Struber,

For the 2025-2026 school year, the legal General Fund is **\$3,898,495** and the legal Local Option Budget (LOB) is **\$1,302,258**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'F. 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 be 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 419 Canton-Galva****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 316.8                                                                        | 336.5                                                                        | 343.6                                                                        | 328.9                                                                        | 343.6                                             | 4.0                                                            | 347.6                                                         | 165.6                                           | 0.0                                          | 4.2                                  |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 58.1                                                                         | 1.9                                                                          | 39.7                                                                         | 0.0                                                                          | 0.0                                               | 77.2                                                           | 0.0                                                           | 694.3                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,898,495                                                                    | 4,199,459                                                                    | 3,898,495                                                                    | 0                                                                            | 3,898,495                                         | 3,946,237                                                      | 33.00%                                                        | 1,302,258                                       | 1,402,481                                    | 1,302,258                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Hessong,

For the 2025-2026 school year, the legal General Fund is **\$6,945,090** and the legal Local Option Budget (LOB) is **\$2,271,129**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 420 Osage City****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 671.0                                                                        | 652.0                                                                        | 630.5                                                                        | 635.5                                                                        | 635.5                                             | 10.5                                                           | 646.0                                                         | 236.8                                           | 0.0                                          | 12.2                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 137.0                                                                        | 19.6                                                                         | 22.2                                                                         | 0.0                                                                          | 0.0                                               | 163.7                                                          | 0.0                                                           | 1,237.5                                         | 1,418                                        |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 6,949,981                                                                    | 7,561,823                                                                    | 6,949,981                                                                    | -4,891                                                                       | 6,945,090                                         | 7,031,358                                                      | 32.30%                                                        | 2,271,129                                       | 2,464,450                                    | 2,271,129                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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





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June 18, 2026

Kimberly Woolf, Superintendent  
USD 421 Lyndon  
PO Box 488  
Lyndon, KS 66451-0488

Dear Mrs. Woolf,

For the 2025-2026 school year, the legal General Fund is **\$4,405,529** and the legal Local Option Budget (LOB) is **\$1,439,971**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 421 Lyndon****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 394.0                                                                        | 394.0                                                                        | 380.5                                                                        | 384.1                                                                        | 384.1                                             | 8.0                                                            | 392.1                                                         | 177.6                                           | 0.0                                          | 6.8                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 72.6                                                                         | 2.6                                                                          | 32.7                                                                         | 0.0                                                                          | 0.0                                               | 100.2                                                          | 0.0                                                           | 784.6                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 4,405,529                                                                    | 4,411,706                                                                    | 4,405,529                                                                    | 0                                                                            | 4,405,529                                         | 4,458,116                                                      | 32.30%                                                        | 1,439,971                                       | 1,442,064                                    | 1,439,971                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mrs. Waldschmidt,

For the 2025-2026 school year, the legal General Fund is **\$3,054,560** and the legal Local Option Budget (LOB) is **\$998,633**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 422 Kiowa County****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 277.5                                                                        | 260.5                                                                        | 247.4                                                                        | 241.0                                                                        | 247.4                                             | 4.0                                                            | 251.4                                                         | 154.1                                           | 3.9                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 44.0                                                                         | 4.5                                                                          | 24.7                                                                         | 0.0                                                                          | 0.0                                               | 58.7                                                           | 0.0                                                           | 544.0                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,054,560                                                                    | 3,212,342                                                                    | 3,054,560                                                                    | 0                                                                            | 3,054,560                                         | 3,091,742                                                      | 32.30%                                                        | 998,633                                         | 1,049,870                                    | 998,633                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Rierson,

For the 2025-2026 school year, the legal General Fund is **\$5,191,629** and the legal Local Option Budget (LOB) is **\$1,733,907**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 423 Moundridge****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 450.1                                                                        | 476.6                                                                        | 471.1                                                                        | 452.3                                                                        | 471.1                                             | 11.5                                                           | 482.6                                                         | 203.7                                           | 1.0                                          | 18.0                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 76.0                                                                         | 2.4                                                                          | 28.9                                                                         | 0.0                                                                          | 0.0                                               | 112.0                                                          | 0.0                                                           | 924.6                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 5,191,629                                                                    | 5,542,005                                                                    | 5,191,629                                                                    | 0                                                                            | 5,191,629                                         | 5,254,263                                                      | 33.00%                                                        | 1,733,907                                       | 1,850,284                                    | 1,733,907                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Mike Gritten, Superintendent  
USD 426 Pike Valley  
Box 291  
Scandia, KS 66966

Dear Mr. Gritten,

For the 2025-2026 school year, the legal General Fund is **\$2,690,147** and the legal Local Option Budget (LOB) is **\$780,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 426 Pike Valley****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 202.7                                                                        | 203.5                                                                        | 211.5                                                                        | 215.2                                                                        | 215.2                                             | 6.5                                                            | 221.7                                                         | 153.4                                           | 0.0                                          | 3.7                                  |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 36.3                                                                         | 0.1                                                                          | 26.4                                                                         | 0.0                                                                          | 0.0                                               | 37.5                                                           | 0.0                                                           | 479.1                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 2,690,147                                                                    | 2,789,532                                                                    | 2,690,147                                                                    | 0                                                                            | 2,690,147                                         | 2,804,945                                                      | 32.30%                                                        | 905,997                                         | 780,000                                      | 780,000                              |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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June 18, 2026

Khris Thexton, Superintendent  
USD 428 Great Bend  
1809 24th  
Great Bend, KS 67530-2622

Dear Mr. Thexton,

For the 2025-2026 school year, the legal General Fund is **\$25,579,470** and the legal Local Option Budget (LOB) is **\$8,347,235**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 428 Great Bend****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 2,770.2                                                                      | 2,777.9                                                                      | 2,763.8                                                                      | 2,622.9                                                                      | 2,763.8                                           | 78.0                                                           | 2,841.8                                                       | 99.6                                            | 87.4                                         | 41.7                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 799.6                                                                        | 173.5                                                                        | 33.7                                                                         | 0.0                                                                          | 0.0                                               | 469.3                                                          | 0.0                                                           | 4,546.6                                         | 140,000                                      |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 25,669,159                                                                   | 26,954,508                                                                   | 25,669,159                                                                   | -89,689                                                                      | 25,579,470                                        | 25,842,834                                                     | 32.30%                                                        | 8,347,235                                       | 8,776,671                                    | 8,347,235                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. McKernan,

For the 2025-2026 school year, the legal General Fund is **\$3,047,261** and the legal Local Option Budget (LOB) is **\$1,018,904**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 429 Troy Public Schools****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 300.6                                                                        | 295.5                                                                        | 289.8                                                                        | 288.4                                                                        | 289.8                                             | 2.0                                                            | 291.8                                                         | 147.6                                           | 0.0                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 32.4                                                                         | 0.0                                                                          | 16.6                                                                         | 0.0                                                                          | 0.0                                               | 48.0                                                           | 0.0                                                           | 542.7                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,047,261                                                                    | 3,252,208                                                                    | 3,047,261                                                                    | 0                                                                            | 3,047,261                                         | 3,154,503                                                      | 32.30%                                                        | 1,018,904                                       | 1,062,885                                    | 1,018,904                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Dr. Kramer,

For the 2025-2026 school year, the legal General Fund is **\$6,028,826** and the legal Local Option Budget (LOB) is **\$2,024,367**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 430 South Brown County****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 515.5                                                                        | 493.5                                                                        | 492.9                                                                        | 522.8                                                                        | 522.8                                             | 2.0                                                            | 524.8                                                         | 214.0                                           | 0.0                                          | 11.9                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 145.2                                                                        | 31.5                                                                         | 48.8                                                                         | 0.0                                                                          | 0.0                                               | 97.5                                                           | 0.0                                                           | 1,073.7                                         | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 6,028,826                                                                    | 6,059,708                                                                    | 6,028,826                                                                    | 0                                                                            | 6,028,826                                         | 6,386,923                                                      | 32.30%                                                        | 2,062,976                                       | 2,024,367                                    | 2,024,367                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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June 18, 2026

Trenton Horn, Superintendent  
USD 431 Hoisington  
165 West Third St.  
Hoisington, KS 67544-1894

Dear Mr. Horn,

For the 2025-2026 school year, the legal General Fund is **\$7,313,433** and the legal Local Option Budget (LOB) is **\$2,377,930**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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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 431 Hoisington****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 725.3                                                                        | 666.3                                                                        | 682.3                                                                        | 666.3                                                                        | 682.3                                             | 25.0                                                           | 707.3                                                         | 244.6                                           | 0.0                                          | 26.0                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 138.4                                                                        | 10.1                                                                         | 14.3                                                                         | 0.0                                                                          | 0.0                                               | 154.8                                                          | 0.0                                                           | 1,295.5                                         | 39,200                                       |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 7,313,433                                                                    | 7,884,022                                                                    | 7,313,433                                                                    | 0                                                                            | 7,313,433                                         | 7,362,011                                                      | 32.30%                                                        | 2,377,930                                       | 2,452,000                                    | 2,377,930                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Roger Perkins, Superintendent  
USD 432 Victoria  
1105 10th St.  
Victoria, KS 67671

Dear Mr. Perkins,

For the 2025-2026 school year, the legal General Fund is **\$2,964,367** and the legal Local Option Budget (LOB) is **\$993,897**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 18, 2026

FINAL AUDITED LEGAL MAX

**USD 432 Victoria**

**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 267.0                                                                        | 260.0                                                                        | 252.5                                                                        | 249.5                                                                        | 252.5                                             | 2.5                                                            | 255.0                                                         | 153.9                                           | 0.0                                          | 11.5                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 36.8                                                                         | 1.0                                                                          | 12.1                                                                         | 0.0                                                                          | 0.0                                               | 59.6                                                           | 1.0                                                           | 530.9                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 2,981,004                                                                    | 3,014,694                                                                    | 2,981,004                                                                    | -16,637                                                                      | 2,964,367                                         | 3,011,809                                                      | 33.00%                                                        | 993,897                                         | 1,006,803                                    | 993,897                              |

**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). 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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June 18, 2026

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

Dear Mrs. Flory,

For the 2025-2026 school year, the legal General Fund is **\$9,891,617** and the legal Local Option Budget (LOB) is **\$3,298,796**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 434 Santa Fe Trail****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,001.0                                                                      | 988.7                                                                        | 930.0                                                                        | 929.8                                                                        | 930.0                                             | 12.5                                                           | 942.5                                                         | 250.6                                           | 0.0                                          | 17.9                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 172.8                                                                        | 7.2                                                                          | 91.6                                                                         | 0.0                                                                          | 0.0                                               | 277.4                                                          | 0.0                                                           | 1,760.0                                         | 9,217                                        |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 9,891,617                                                                    | 10,574,993                                                                   | 9,891,617                                                                    | 0                                                                            | 9,891,617                                         | 9,996,351                                                      | 33.00%                                                        | 3,298,796                                       | 3,519,832                                    | 3,298,796                            |

**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). 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 &amp; 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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June 18, 2026

Dana Sprinkle, Superintendent  
USD 435 Abilene  
Box 639  
Abilene, KS 67410-0639

Dear Mrs. Sprinkle,

For the 2025-2026 school year, the legal General Fund is **\$12,488,940** and the legal Local Option Budget (LOB) is **\$4,005,319**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 school year audit completed by KSDE.

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 1,364.6                                                                      | 1,328.1                                                                      | 1,323.8                                                                      | 1,340.8                                                                      | 1,340.8                                           | 15.0                                                           | 1,355.8                                                       | 170.1                                           | 3.0                                          | 51.8                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 264.7                                                                        | 15.9                                                                         | 43.1                                                                         | 0.0                                                                          | 0.0                                               | 298.6                                                          | 0.0                                                           | 2,203.0                                         | 122,640                                      |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 12,492,485                                                                   | 13,147,277                                                                   | 12,492,485                                                                   | -3,545                                                                       | 12,488,940                                        | 12,516,623                                                     | 32.00%                                                        | 4,005,319                                       | 4,209,302                                    | 4,005,319                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Mr. Vargas,

For the 2025-2026 school year, the legal General Fund is **\$7,539,205** and the legal Local Option Budget (LOB) is **\$2,512,127**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 436 Caney Valley****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 747.1                                                                        | 746.8                                                                        | 748.4                                                                        | 748.2                                                                        | 748.4                                             | 8.5                                                            | 756.9                                                         | 249.0                                           | 2.0                                          | 17.7                                 |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 139.4                                                                        | 6.2                                                                          | 48.3                                                                         | 0.0                                                                          | 0.0                                               | 119.5                                                          | 0.0                                                           | 1,339.0                                         | 20,720                                       |                                      |
| <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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 7,539,205                                                                    | 8,300,048                                                                    | 7,539,205                                                                    | 0                                                                            | 7,539,205                                         | 7,612,506                                                      | 33.00%                                                        | 2,512,127                                       | 2,765,381                                    | 2,512,127                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Dr. McWilliams,

For the 2025-2026 school year, the legal General Fund is **\$50,914,499** and the legal Local Option Budget (LOB) is **\$16,988,650**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 437 Auburn Washburn****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 5,901.2                                                                      | 5,838.2                                                                      | 5,675.7                                                                      | 5,652.2                                                                      | 5,675.7                                           | 60.5                                                           | 5,736.2                                                       | 201.0                                           | 23.3                                         | 178.3                                |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 862.5                                                                        | 39.7                                                                         | 399.4                                                                        | 0.0                                                                          | 0.0                                               | 1,626.0                                                        | 0.0                                                           | 9,066.4                                         | 7,018                                        |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 50,914,854                                                                   | 50,919,951                                                                   | 50,914,854                                                                   | -355                                                                         | 50,914,499                                        | 51,480,757                                                     | 33.00%                                                        | 16,988,650                                      | 16,988,879                                   | 16,988,650                           |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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June 18, 2026

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

Dear Mr. Novotny,

For the 2025-2026 school year, the legal General Fund is **\$3,471,755** and the legal Local Option Budget (LOB) is **\$1,148,424**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 438 Skyline Schools****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 351.0                                                                        | 307.5                                                                        | 283.0                                                                        | 257.5                                                                        | 283.0                                             | 4.5                                                            | 287.5                                                         | 148.7                                           | 1.5                                          | 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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 65.3                                                                         | 14.2                                                                         | 25.4                                                                         | 0.0                                                                          | 0.0                                               | 66.7                                                           | 0.0                                                           | 618.3                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 3,471,755                                                                    | 3,663,788                                                                    | 3,471,755                                                                    | 0                                                                            | 3,471,755                                         | 3,555,493                                                      | 32.30%                                                        | 1,148,424                                       | 1,197,489                                    | 1,148,424                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Rachel McClaran, Superintendent  
USD 439 Sedgwick Public Schools  
PO Box K  
Sedgwick, KS 67135-1559

Dear Mrs. McClaran,

For the 2025-2026 school year, the legal General Fund is **\$5,275,293** and the legal Local Option Budget (LOB) is **\$1,724,019**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 439 Sedgwick Public Schools****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 487.0                                                                        | 480.5                                                                        | 501.5                                                                        | 476.0                                                                        | 501.5                                             | 6.5                                                            | 508.0                                                         | 212.0                                           | 0.0                                          | 14.9                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 70.2                                                                         | 0.0                                                                          | 6.6                                                                          | 0.0                                                                          | 0.0                                               | 127.8                                                          | 0.0                                                           | 939.5                                           | 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<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 5,275,293                                                                    | 5,388,716                                                                    | 5,275,293                                                                    | 0                                                                            | 5,275,293                                         | 5,337,519                                                      | 32.30%                                                        | 1,724,019                                       | 1,760,880                                    | 1,724,019                            |

**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), 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

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

Dear Dr. Barry,

For the 2025-2026 school year, the legal General Fund is **\$7,594,464** and the legal Local Option Budget (LOB) is **\$2,481,604**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 440 Halstead****2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 782.1                                                                        | 754.0                                                                        | 724.6                                                                        | 714.7                                                                        | 724.6                                             | 16.0                                                           | 740.6                                                         | 247.7                                           | 2.6                                          | 18.0                                 |
| <u>Col 20</u>                                                                | <u>Col 23</u>                                                                | <u>Col 26</u>                                                                | <u>Col 27</u>                                                                | <u>Col 28</u>                                     | <u>Col 30</u>                                                  | <u>Col 31</u>                                                 | <u>Col 38</u>                                   |                                              |                                      |
| At-Risk<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 122.0                                                                        | 2.1                                                                          | 60.5                                                                         | 0.0                                                                          | 0.0                                               | 158.4                                                          | 0.0                                                           | 1,351.9                                         | 3,545                                        |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 7,594,464                                                                    | 7,916,544                                                                    | 7,594,464                                                                    | 0                                                                            | 7,594,464                                         | 7,682,984                                                      | 32.30%                                                        | 2,481,604                                       | 2,582,345                                    | 2,481,604                            |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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





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June 18, 2026

Jason Scheck, Superintendent  
USD 443 Dodge City  
PO Box 460  
Dodge City, KS 67801-0460

Dear Mr. Scheck,

For the 2025-2026 school year, the legal General Fund is **\$69,699,661** and the legal Local Option Budget (LOB) is **\$23,696,866**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, 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 "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be 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 2024-2025 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 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

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 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 443 Dodge City****2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 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<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/22 &<br>2/20/23 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/23 &<br>2/20/24 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/24 &<br>2/20/25 | FTE Enroll<br>(excl PK-Aged<br>At-Risk &<br>Virtual)<br>9/20/25 &<br>2/20/26 | Adjusted<br>Enrollment                            | Preschool-<br>Aged At-Risk<br>(3yr & 4yr Old)<br>(9/20 + 2/20) | Total Adj.<br>Enrollment (incl<br>Preschool-<br>Aged At-Risk) | Low & High<br>Enrollment<br>WTD FTE             | Bilingual<br>(max Hrs<br>or Hdct)<br>WTD FTE | Career/<br>Tech Ed<br>WTD FTE        |
| 6,778.7                                                                      | 6,742.5                                                                      | 6,798.6                                                                      | 6,650.6                                                                      | 6,798.6                                           | 167.0                                                          | 6,965.6                                                       | 244.1                                           | 806.1                                        | 161.5                                |
| <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<br>(Free Lunch)<br>WTD FTE                                           | High Density<br>At-Risk<br>WTD FTE                                           | Transportation<br>WTD FTE                                                    | Ancillary<br>WTD FTE                                                         | Cost of Living<br>WTD FTE                         | Special<br>Education<br>WTD FTE                                | KAMS<br>FTE                                                   | Total<br>WTD FTE<br>(incl SPED)                 | Virtual State<br>Aid                         |                                      |
| 2,474.2                                                                      | 536.8                                                                        | 445.4                                                                        | 0.0                                                                          | 0.0                                               | 995.5                                                          | 0.0                                                           | 12,629.2                                        | 21,270                                       |                                      |
| <u>Col 40</u>                                                                | <u>Col 41</u>                                                                | <u>Col 42</u>                                                                | <u>Col 46</u>                                                                | <u>Col 47</u>                                     | <u>Col 48</u>                                                  | <u>Col 49</u>                                                 | <u>Col 50</u>                                   | <u>Col 51</u>                                | <u>Col 52</u>                        |
| Computed<br>General Fund                                                     | Adopted<br>General Fund                                                      | Legal Max<br>General Fund<br>(before<br>reductions)                          | Budget<br>Reductions                                                         | 2025-2026<br>Adj. Legal<br>General Fund<br>Budget | 2025-2026<br>LOB Base<br>General Fund                          | 2025-2026<br>LOB<br>Authorized<br>Percent                     | 2025-2026<br>Computed<br>Local Option<br>Budget | 2025-2026<br>Adopted Local<br>Option Budget  | 2025-2026<br>Legal Max LOB<br>Budget |
| 70,934,228                                                                   | 73,172,101                                                                   | 70,934,228                                                                   | -1,234,567                                                                   | 69,699,661                                        | 71,808,686                                                     | 33.00%                                                        | 23,696,866                                      | 24,426,906                                   | 23,696,866                           |

**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). 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 &amp; 4yr old) (Col 8).

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

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

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

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

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

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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.

