



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

FINAL AUDITED LEGAL MAX

June 18, 2026

Brent Garrison, Superintendent
USD 444 Little River
PO Box 218
Little River, KS 67457-0218

Dear Mr. Garrison,

For the 2025-2026 school year, the legal General Fund is **\$3,280,283** and the legal Local Option Budget (LOB) is **\$1,074,880**.

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 444 Little River**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
270.5	273.0	277.0	284.0	284.0	2.5	286.5	155.8	0.4	11.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
35.8	0.0	33.9	0.0	0.0	60.7	0.0	584.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,280,283	3,347,102	3,280,283	0	3,280,283	3,327,802	32.30%	1,074,880	1,082,600	1,074,880

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Craig Correll, Superintendent
USD 445 Coffeyville
615 Ellis
Coffeyville, KS 67337-3427

Dear Dr. Correll,

For the 2025-2026 school year, the legal General Fund is **\$15,829,559** and the legal Local Option Budget (LOB) is **\$4,630,000**.

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,

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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 445 Coffeyville**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,571.3	1,599.8	1,576.9	1,547.2	1,576.9	49.2	1,626.1	57.0	48.3	20.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
564.8	122.5	68.9	0.0	0.0	299.9	0.0	2,808.2	94,523	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
15,862,566	16,496,800	15,862,566	-33,007	15,829,559	15,961,166	32.30%	5,155,457	4,630,000	4,630,000

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 & 4yr old) (Col 8).

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

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

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

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

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

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2026

Jason McAfee, Superintendent
USD 446 Independence
P O Drawer 487
Independence, KS 67301-0487

Dear Mr. McAfee,

For the 2025-2026 school year, the legal General Fund is **\$15,643,614** and the legal Local Option Budget (LOB) is **\$5,182,914**.

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

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 446 Independence**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,826.9	1,674.1	1,645.8	1,644.1	1,645.8	29.5	1,675.3	58.7	9.8	30.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
489.8	106.3	70.9	0.0	0.0	322.5	0.0	2,763.6	126,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
15,643,614	15,948,958	15,643,614	0	15,643,614	15,705,800	33.00%	5,182,914	5,269,583	5,182,914

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2026

Chad Knight, Interim Superintendent
USD 447 Cherryvale
618 East 4th Street
Cherryvale, KS 67335-2306

Dear Mr. Knight,

For the 2025-2026 school year, the legal General Fund is **\$6,966,137** and the legal Local Option Budget (LOB) is **\$2,266,508**.

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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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 447 Cherryvale**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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671.0	659.0	644.6	584.0	644.6	0.0	644.6	236.6	0.0	18.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
161.2	35.0	25.0	0.0	0.0	113.4	0.0	1,234.3	36,960	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
6,967,555	7,360,909	6,967,555	-1,418	6,966,137	7,017,052	32.30%	2,266,508	2,395,157	2,266,508

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2026

Stephen Jowers, Superintendent
USD 448 Inman
Box 129
Inman, KS 67546

Dear Mr. Jowers,

For the 2025-2026 school year, the legal General Fund is **\$4,580,156** and the legal Local Option Budget (LOB) is **\$1,529,684**.

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 448 Inman**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
395.0	408.5	412.1	393.0	412.1	19.0	431.1	189.5	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 (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
62.4	0.0	19.4	0.0	0.0	101.3	0.0	815.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,580,156	4,867,644	4,580,156	0	4,580,156	4,635,406	33.00%	1,529,684	1,555,000	1,529,684

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Tim Beying, Superintendent
USD 449 Easton
32502 Easton Rd
Easton, KS 66020

Dear Mr. Beying,

For the 2025-2026 school year, the legal General Fund is **\$7,026,050** and the legal Local Option Budget (LOB) is **\$2,295,034**.

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 449 Easton**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
612.3	633.0	643.3	692.0	692.0	18.5	710.5	244.9	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 (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
66.8	0.0	72.7	0.0	0.0	146.6	1.0	1,251.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,026,050	7,271,987	7,026,050	0	7,026,050	7,105,367	32.30%	2,295,034	2,375,074	2,295,034

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Sheila Meggers, Superintendent
USD 450 Shawnee Heights
4401 SE Shawnee Heights Rd

Tecumseh, KS 66542-9799

Dear Mrs. Meggers,

For the 2025-2026 school year, the legal General Fund is **\$31,482,996** and the legal Local Option Budget (LOB) is **\$10,485,474**.

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

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budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 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 stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 450 Shawnee Heights**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,603.7	3,506.4	3,543.2	3,523.9	3,543.2	20.5	3,563.7	124.9	18.5	52.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
556.1	16.8	330.6	0.0	0.0	932.3	0.0	5,594.9	67,632	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
31,482,996	32,875,526	31,482,996	0	31,482,996	31,774,163	33.00%	10,485,474	10,911,483	10,485,474

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Dave Novack, Superintendent
USD 452 Stanton County
P O Box C
Johnson, KS 67855

Dear Mr. Novack,

For the 2025-2026 school year, the legal General Fund is **\$4,677,857** and the legal Local Option Budget (LOB) is **\$1,317,000**.

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.

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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 452 Stanton 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
398.5	401.9	401.0	387.1	401.0	3.0	404.0	181.3	28.6	12.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
108.9	23.7	22.4	0.0	0.0	51.9	0.0	833.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,677,857	4,821,601	4,677,857	0	4,677,857	4,738,076	32.30%	1,530,399	1,317,000	1,317,000

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 & 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Kellen Adams, Superintendent
USD 453 Leavenworth
200 N 4th
Leavenworth, KS 66048

Dear Dr. Adams,

For the 2025-2026 school year, the legal General Fund is **\$30,425,611** and the legal Local Option Budget (LOB) is **\$10,107,517**.

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 453 Leavenworth**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,454.3	3,336.7	3,143.0	2,981.7	3,311.3	14.0	3,325.3	116.5	10.4	29.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
784.6	170.2	92.7	0.0	0.0	863.5	0.0	5,392.7	145,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
30,425,611	30,679,970	30,425,611	0	30,425,611	30,628,838	33.00%	10,107,517	10,190,168	10,107,517

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Marcy Cassidy, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Dr., Suite A

Burlingame, KS 66413

Dear Dr. Cassidy,

For the 2025-2026 school year, the legal General Fund is **\$3,199,427** and the legal Local Option Budget (LOB) is **\$1,049,992**.

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

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budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 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 line extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 454 Burlingame Public School**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
284.3	267.0	278.0	264.1	278.0	3.0	281.0	150.2	0.0	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 (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
51.8	3.3	13.6	0.0	0.0	66.6	0.0	569.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,199,427	3,289,814	3,199,427	0	3,199,427	3,250,749	32.30%	1,049,992	1,073,309	1,049,992

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Brian Cordel, Superintendent
USD 456 Marais Des Cygnes Valley
105 SW Main
Melvern, KS 66510

Dear Mr. Cordel,

For the 2025-2026 school year, the legal General Fund is **\$2,392,552** and the legal Local Option Budget (LOB) is **\$823,825**.

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 456 Marais Des Cygnes 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
191.5	183.0	166.5	161.5	166.5	0.5	167.0	139.7	0.0	2.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
43.6	9.5	16.7	0.0	0.0	47.5	0.0	426.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,392,552	2,777,711	2,392,552	0	2,392,552	2,496,439	33.00%	823,825	923,830	823,825

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Josh Guymon, Superintendent
USD 457 Garden City
1205 Fleming Street
Garden City, KS 67846-4751

Dear Mr. Guymon,

For the 2025-2026 school year, the legal General Fund is **\$64,237,815** and the legal Local Option Budget (LOB) is **\$20,900,702**.

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.

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 457 Garden 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,669.6	6,632.0	6,465.6	6,372.0	6,465.6	181.5	6,647.1	232.9	466.2	137.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
2,124.8	461.0	257.4	0.0	0.0	1,055.7	0.0	11,382.5	336,422	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
64,249,160	66,237,629	64,249,160	-11,345	64,237,815	64,708,055	32.30%	20,900,702	21,491,837	20,900,702

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Chris Vignery, Superintendent
USD 458 Basehor-Linwood
2008 N 155th St
Basehor, KS 66007-0282

Dear Mr. Vignery,

For the 2025-2026 school year, the legal General Fund is **\$23,725,195** and the legal Local Option Budget (LOB) is **\$7,681,773**.

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 458 Basehor-Linwood**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,766.4	2,830.1	2,805.3	2,782.1	2,805.3	19.0	2,824.3	99.0	11.5	68.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
227.0	0.0	195.7	0.0	0.0	672.7	0.0	4,098.7	735,455	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
23,749,656	24,478,102	23,749,656	-24,461	23,725,195	23,278,101	33.00%	7,681,773	7,897,580	7,681,773

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Morgan Ballard, Superintendent
USD 459 Bucklin
Box 8
Bucklin, KS 67834-0008

Dear Mr. Ballard,

For the 2025-2026 school year, the legal General Fund is **\$2,271,268** and the legal Local Option Budget (LOB) is **\$762,780**.

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 459 Bucklin**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
209.9	196.8	172.6	166.5	172.6	4.5	177.1	143.4	1.7	2.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
30.0	1.6	17.8	0.0	0.0	30.7	0.0	404.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,271,268	2,402,659	2,271,268	0	2,271,268	2,325,597	33.00%	767,447	762,780	762,780

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Ben Proctor, Superintendent
USD 460 Hesston
PO Box 2000
Hesston, KS 67062-2000

Dear Mr. Proctor,

For the 2025-2026 school year, the legal General Fund is **\$7,954,209** and the legal Local Option Budget (LOB) is **\$2,655,101**.

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 460 Hesston**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
864.5	828.7	847.3	873.3	873.3	0.0	873.3	252.7	1.8	20.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
93.4	0.0	19.7	0.0	0.0	154.6	1.0	1,416.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,954,209	8,078,862	7,954,209	0	7,954,209	8,045,762	33.00%	2,655,101	2,655,436	2,655,101

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Juanita Erickson, Superintendent
USD 461 Neodesha
PO Box 88
Neodesha, KS 66757-0088

Dear Mrs. Erickson,

For the 2025-2026 school year, the legal General Fund is **\$7,215,705** and the legal Local Option Budget (LOB) is **\$2,394,130**.

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.

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.

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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 461 Neodesha**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
713.5	728.0	699.3	643.2	699.3	11.0	710.3	244.9	0.7	20.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
145.7	21.7	8.3	0.0	0.0	123.9	0.0	1,276.3	49,280	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,215,705	7,305,040	7,215,705	0	7,215,705	7,254,940	33.00%	2,394,130	2,430,697	2,394,130

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Rick Shaffer, Superintendent
USD 462 Central
P O Box 128
Burden, KS 67019-0128

Dear Mr. Shaffer,

For the 2025-2026 school year, the legal General Fund is **\$3,624,744** and the legal Local Option Budget (LOB) is **\$1,021,081**.

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 462 Central**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
270.5	261.7	272.3	302.5	302.5	3.0	305.5	147.3	0.0	10.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
75.0	15.6	34.7	0.0	0.0	54.8	0.0	643.0	15,680	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,626,125	3,746,283	3,626,125	-1,381	3,624,744	3,656,756	32.30%	1,181,132	1,021,081	1,021,081

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Heidi Perkins, Superintendent
USD 463 Udall
303 South Seymour
Udall, KS 67146

Dear Mrs. Perkins,

For the 2025-2026 school year, the legal General Fund is **\$3,246,008** and the legal Local Option Budget (LOB) is **\$1,076,053**.

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 463 Udall**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
302.5	281.5	281.0	272.5	281.0	2.5	283.5	149.7	0.0	8.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
47.9	1.4	29.2	0.0	0.0	56.5	0.0	576.5	8,960	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,246,008	3,548,605	3,246,008	0	3,246,008	3,331,433	32.30%	1,076,053	1,150,695	1,076,053

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Shawn Poyser, Superintendent
USD 464 Tonganoxie
300 E Hwy 24/40
Tonganoxie, KS 66086-0199

Dear Dr. Poyser,

For the 2025-2026 school year, the legal General Fund is **\$15,821,659** and the legal Local Option Budget (LOB) is **\$5,134,614**.

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 464 Tonganoxie**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,897.8	1,898.2	1,906.8	1,878.7	1,906.8	7.5	1,914.3	67.1	8.1	43.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
222.6	0.0	112.7	0.0	0.0	430.3	0.0	2,798.6	107,520	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
15,821,659	16,238,004	15,821,659	0	15,821,659	15,896,639	32.30%	5,134,614	5,192,904	5,134,614

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Tricia Reiser, Superintendent
USD 465 Winfield
1407 Wheat Road
Winfield, KS 67156-3691

Dear Ms. Reiser,

For the 2025-2026 school year, the legal General Fund is **\$17,520,318** and the legal Local Option Budget (LOB) is **\$5,847,786**.

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.

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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 465 Winfield**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,046.5	1,964.6	1,911.8	1,840.0	1,911.8	28.5	1,940.3	68.0	11.3	59.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
456.9	93.1	100.2	0.0	0.0	384.0	0.0	3,112.9	44,240	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
17,523,174	19,842,062	17,523,174	-2,856	17,520,318	17,720,564	33.00%	5,847,786	6,594,469	5,847,786

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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FINAL AUDITED LEGAL MAX

June 18, 2026

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

Dear Mr. Rumford,

For the 2025-2026 school year, the legal General Fund is **\$8,715,042** and the legal Local Option Budget (LOB) is **\$2,912,570**.

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

June 18, 2026

FINAL AUDITED LEGAL MAX

USD 466 Scott 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
915.8	925.6	899.6	873.2	899.6	6.5	906.1	252.1	27.4	26.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
177.6	15.2	34.1	0.0	0.0	113.0	0.0	1,552.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,715,042	9,049,134	8,715,042	0	8,715,042	8,825,971	33.00%	2,912,570	3,023,889	2,912,570

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Lori Maxwell, Superintendent
USD 467 Leoti
Box 967
Leoti, KS 67861-0967

Dear Ms. Maxwell,

For the 2025-2026 school year, the legal General Fund is **\$4,113,549** and the legal Local Option Budget (LOB) is **\$1,381,909**.

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

June 18, 2026

FINAL AUDITED LEGAL MAX

USD 467 Leoti

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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
369.3	368.4	373.9	363.8	373.9	3.0	376.9	172.6	19.6	6.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
75.5	7.9	27.5	0.0	0.0	45.9	0.0	732.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,113,549	4,205,635	4,113,549	0	4,113,549	4,187,602	33.00%	1,381,909	1,397,105	1,381,909

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.

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Marty Kobza, Superintendent
USD 469 Lansing
200 E Mary St
Lansing, KS 66043-1633

Dear Mr. Kobza,

For the 2025-2026 school year, the legal General Fund is **\$22,010,069** and the legal Local Option Budget (LOB) is **\$7,115,380**.

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 469 Lansing**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,574.3	2,450.6	2,502.7	2,462.6	2,502.7	28.0	2,530.7	88.7	5.0	38.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
347.0	2.2	109.8	0.0	45.8	629.0	0.0	3,796.6	692,160	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
22,010,069	22,485,564	22,010,069	0	22,010,069	21,561,758	33.00%	7,115,380	7,260,086	7,115,380

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Ron Ballard, Superintendent
USD 470 Arkansas City
P.O. Box 1028
Arkansas City, KS 67005

Dear Dr. Ballard,

For the 2025-2026 school year, the legal General Fund is **\$25,642,374** and the legal Local Option Budget (LOB) is **\$8,328,860**.

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.

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.

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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 470 Arkansas 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,652.5	2,677.6	2,688.3	2,620.4	2,688.3	56.1	2,744.4	96.2	106.9	65.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
716.3	155.4	114.4	0.0	0.0	538.9	0.0	4,537.5	178,080	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
25,656,143	28,272,535	25,656,143	-13,769	25,642,374	25,785,943	32.30%	8,328,860	9,157,281	8,328,860

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

KB Criss, Superintendent
USD 471 Dexter
PO Box 97
Dexter, KS 67038-0097

Dear Mr. Criss,

For the 2025-2026 school year, the legal General Fund is **\$3,118,010** and the legal Local Option Budget (LOB) is **\$1,019,523**.

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 471 Dexter**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
263.0	273.0	275.6	261.0	275.6	0.0	275.6	151.3	0.0	3.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
48.4	1.7	15.7	0.0	0.0	59.4	0.0	555.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,118,010	3,197,181	3,118,010	0	3,118,010	3,156,418	32.30%	1,019,523	1,040,543	1,019,523

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Kevin Suther, Superintendent
USD 473 Chapman
PO Box 249
Chapman, KS 67431-0249

Dear Mr. Suther,

For the 2025-2026 school year, the legal General Fund is **\$10,459,061** and the legal Local Option Budget (LOB) is **\$3,419,421**.

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.

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 473 Chapman**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,126.5	1,094.0	1,078.0	1,039.0	1,099.5	8.0	1,107.5	232.4	0.6	42.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
160.2	5.6	104.3	0.0	0.0	210.1	0.0	1,862.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
10,459,061	10,964,972	10,459,061	0	10,459,061	10,586,444	32.30%	3,419,421	3,583,951	3,419,421

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 & 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Morgan Ballard, Superintendent
USD 474 Haviland
PO Box 243
Haviland, KS 67059-0243

Dear Mr. Ballard,

For the 2025-2026 school year, the legal General Fund is **\$1,794,554** and the legal Local Option Budget (LOB) is **\$586,747**.

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 474 Haviland**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
82.0	87.5	94.0	123.0	123.0	5.5	128.5	120.6	0.0	0.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
30.0	5.2	11.3	0.0	0.0	23.2	0.0	319.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,794,554	1,849,020	1,794,554	0	1,794,554	1,850,854	33.00%	610,782	586,747	586,747

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Reginald Eggleston, Superintendent
USD 475 Geary County Schools
P.O. Box 370
Junction City, KS 66441-0370

Dear Dr. Eggleston,

For the 2025-2026 school year, the legal General Fund is **\$65,456,767** and the legal Local Option Budget (LOB) is **\$21,362,005**.

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.

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.

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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 475 Geary County 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,207.7	7,209.2	7,182.4	7,196.9	7,199.8	141.0	7,340.8	257.2	108.0	122.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,445.7	139.5	297.1	0.0	0.0	1,934.9	1.0	11,646.3	71,156	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
65,465,131	68,106,008	65,465,131	-8,364	65,456,767	66,136,237	32.30%	21,362,005	21,970,000	21,362,005

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Jay Zehr, Superintendent
USD 476 Copeland
Box 156
Copeland, KS 67837

Dear Mr. Zehr,

For the 2025-2026 school year, the legal General Fund is **\$1,407,681** and the legal Local Option Budget (LOB) is **\$468,171**.

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 476 Copeland**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
94.8	99.2	99.0	101.5	101.5	2.0	103.5	104.0	4.9	2.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
8.7	0.0	12.8	0.0	0.0	14.0	0.0	250.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,407,681	1,508,751	1,407,681	0	1,407,681	1,449,446	32.30%	468,171	493,571	468,171

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Theodore Brown, Superintendent
USD 477 Ingalls
PO Box 99
Ingalls, KS 67853-0099

Dear Mr. Brown,

For the 2025-2026 school year, the legal General Fund is **\$2,539,665** and the legal Local Option Budget (LOB) is **\$862,797**.

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 477 Ingalls**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
226.0	207.0	217.0	212.5	217.0	2.0	219.0	153.1	4.2	3.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
29.5	0.0	13.6	0.0	0.0	29.5	0.0	452.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,539,665	2,642,981	2,539,665	0	2,539,665	2,614,537	33.00%	862,797	885,525	862,797

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Shane Walter, Superintendent
USD 479 Crest
603 E. Broad
Colony, KS 66015-0305

Dear Mr. Walter,

For the 2025-2026 school year, the legal General Fund is **\$3,086,557** and the legal Local Option Budget (LOB) is **\$769,000**.

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

June 18, 2026

FINAL AUDITED LEGAL MAX

USD 479 Crest

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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
234.4	237.5	240.3	224.0	240.3	4.5	244.8	154.3	0.0	9.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
48.9	6.8	25.7	0.0	0.0	59.4	0.0	549.1	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 General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,086,557	3,289,222	3,086,557	0	3,086,557	3,121,168	32.30%	1,008,137	769,000	769,000

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 & 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Dane Richardson, Superintendent
USD 480 Liberal
Box 949
Liberal, KS 67905-0949

Dear Mr. Richardson,

For the 2025-2026 school year, the legal General Fund is **\$43,469,646** and the legal Local Option Budget (LOB) is **\$14,216,686**.

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.

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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 480 Liberal**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,435.9	4,463.0	4,422.3	4,336.2	4,422.3	79.0	4,501.3	157.7	390.5	78.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,638.8	355.5	24.3	0.0	0.0	594.0	1.0	7,741.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
43,469,646	43,860,450	43,469,646	0	43,469,646	44,014,507	32.30%	14,216,686	14,347,234	14,216,686

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Darlene Griffiths, Superintendent
USD 481 Rural Vista
Box 98
White City, KS 66872-0098

Dear Mrs. Griffiths,

For the 2025-2026 school year, the legal General Fund is **\$3,234,240** and the legal Local Option Budget (LOB) is **\$1,101,947**.

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 481 Rural Vista**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
251.5	269.0	281.9	260.0	281.9	3.5	285.4	149.2	0.0	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 (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
50.3	2.7	22.6	0.0	0.0	59.8	0.0	576.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,234,240	3,590,793	3,234,240	0	3,234,240	3,339,234	33.00%	1,101,947	1,203,567	1,101,947

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Mathew Hendricks, Superintendent
USD 482 Dighton
Box 878
Dighton, KS 67839-0878

Dear Mr. Hendricks,

For the 2025-2026 school year, the legal General Fund is **\$2,530,681** and the legal Local Option Budget (LOB) is **\$860,597**.

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

June 18, 2026

FINAL AUDITED LEGAL MAX

USD 482 Dighton

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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
234.0	228.5	207.0	208.0	208.0	4.0	212.0	152.1	2.6	4.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
39.2	1.5	10.1	0.0	0.0	28.6	0.0	450.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,530,681	2,736,751	2,530,681	0	2,530,681	2,607,871	33.00%	860,597	914,385	860,597

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Dan Frisby, Superintendent
USD 483 Kismet-Plains
P.O. Box 760
Plains, KS 67869-0760

Dear Mr. Frisby,

For the 2025-2026 school year, the legal General Fund is **\$6,867,145** and the legal Local Option Budget (LOB) is **\$2,200,000**.

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

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 483 Kismet-Plains**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
552.5	530.0	525.5	512.5	525.5	21.0	546.5	218.8	74.3	2.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
158.8	34.5	104.3	0.0	0.0	83.1	0.0	1,223.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
6,867,145	7,988,461	6,867,145	0	6,867,145	7,088,156	32.30%	2,289,474	2,200,000	2,200,000

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 & 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Brian Smith, Superintendent
USD 484 Fredonia
PO Box 539
Fredonia, KS 66736-0539

Dear Mr. Smith,

For the 2025-2026 school year, the legal General Fund is **\$6,572,063** and the legal Local Option Budget (LOB) is **\$2,182,189**.

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 484 Fredonia**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
627.5	597.0	605.1	598.5	605.1	12.5	617.6	232.4	0.0	15.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
134.6	18.3	52.6	0.0	0.0	99.5	0.0	1,170.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
6,573,481	6,807,626	6,573,481	-1,418	6,572,063	6,756,002	32.30%	2,182,189	2,225,599	2,182,189

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Donalyn Biehler, Superintendent
USD 487 Herington
19 North Broadway
Herington, KS 67449-2430

Dear Mrs. Biehler,

For the 2025-2026 school year, the legal General Fund is **\$4,733,849** and the legal Local Option Budget (LOB) is **\$1,561,700**.

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 487 Herington**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
407.5	379.1	389.9	389.5	389.9	9.0	398.9	179.7	0.9	11.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
120.0	26.1	10.0	0.0	0.0	85.8	0.0	832.6	58,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,733,849	4,895,420	4,733,849	0	4,733,849	4,732,423	33.00%	1,561,700	1,611,835	1,561,700

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Ron Wilson, Superintendent
USD 489 Hays
323 W. 12th St.
Hays, KS 67601-3893

Dear Mr. Wilson,

For the 2025-2026 school year, the legal General Fund is **\$27,071,742** and the legal Local Option Budget (LOB) is **\$8,732,575**.

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 489 Hays**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,109.4	3,105.1	3,119.1	3,116.9	3,119.1	33.5	3,152.6	110.5	30.9	67.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
530.9	10.5	150.7	0.0	0.0	706.0	6.0	4,765.3	324,009	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
27,081,169	27,653,143	27,081,169	-9,427	27,071,742	27,035,836	32.30%	8,732,575	8,862,232	8,732,575

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jenifer Davis, Superintendent
USD 490 El Dorado
124 West Central Avenue
El Dorado, KS 67042-2138

Dear Mrs. Davis,

For the 2025-2026 school year, the legal General Fund is **\$15,738,350** and the legal Local Option Budget (LOB) is **\$5,313,290**.

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 490 El Dorado**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,740.0	1,710.1	1,686.1	1,615.9	1,686.1	37.5	1,723.6	60.4	2.6	22.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
480.6	104.3	103.8	0.0	0.0	277.3	0.0	2,775.1	156,163	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
15,738,350	16,000,436	15,738,350	0	15,738,350	16,100,880	33.00%	5,313,290	5,348,416	5,313,290

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Stu Moeckel, Superintendent
USD 491 Eudora
Box 500
Eudora, KS 66025-0500

Dear Mr. Moeckel,

For the 2025-2026 school year, the legal General Fund is **\$13,572,322** and the legal Local Option Budget (LOB) is **\$4,503,014**.

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.

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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 491 Eudora**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,620.3	1,597.0	1,586.1	1,609.3	1,609.3	35.5	1,644.8	57.6	2.5	49.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
223.1	0.2	43.3	0.0	0.0	381.2	0.0	2,402.5	89,374	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
13,579,412	14,205,234	13,579,412	-7,090	13,572,322	13,645,497	33.00%	4,503,014	4,684,154	4,503,014

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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Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.gov

FINAL AUDITED LEGAL MAX

June 18, 2026

Michael Hunter, Superintendent
USD 492 Flinthills
Box 188
Rosalia, KS 67132-0188

Dear Mr. Hunter,

For the 2025-2026 school year, the legal General Fund is **\$3,188,715** and the legal Local Option Budget (LOB) is **\$1,059,836**.

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 492 Flinthills**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
269.0	254.0	254.5	234.8	254.5	2.0	256.5	153.8	0.0	5.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
49.9	5.8	37.6	0.0	0.0	56.4	0.0	565.0	16,240	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,188,715	3,412,707	3,188,715	0	3,188,715	3,211,624	33.00%	1,059,836	1,128,848	1,059,836

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Dan Grundy, Superintendent
USD 493 Columbus
802 South High School Avenue

Columbus, KS 66725-1674

Dear Mr. Grundy,

For the 2025-2026 school year, the legal General Fund is **\$9,757,186** and the legal Local Option Budget (LOB) is **\$3,190,177**.

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

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budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 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 line extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 493 Columbus**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
886.0	941.0	941.0	914.0	941.0	12.0	953.0	250.0	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 (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
216.8	39.4	65.1	0.0	0.0	187.4	0.0	1,737.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
9,757,186	10,165,261	9,757,186	0	9,757,186	9,876,709	32.30%	3,190,177	3,213,018	3,190,177

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Paul Larkin, Superintendent
USD 494 Syracuse
PO Box 1187
Syracuse, KS 67878-1187

Dear Mr. Larkin,

For the 2025-2026 school year, the legal General Fund is **\$5,681,819** and the legal Local Option Budget (LOB) is **\$1,858,839**.

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 494 Syracuse**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
529.0	507.8	473.5	460.2	473.5	9.0	482.5	203.7	37.4	7.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
150.5	32.7	34.3	0.0	0.0	63.2	0.0	1,011.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,681,819	5,909,226	5,681,819	0	5,681,819	5,754,919	32.30%	1,858,839	1,933,106	1,858,839

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Bryce Wachs, Superintendent
USD 495 Ft Larned
120 East 6th
Larned, KS 67550

Dear Mr. Wachs,

For the 2025-2026 school year, the legal General Fund is **\$8,645,269** and the legal Local Option Budget (LOB) is **\$2,881,425**.

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.

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.

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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 495 Ft Larned**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
791.3	776.0	760.0	730.0	760.0	35.0	795.0	251.2	4.6	28.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
185.9	33.7	47.3	0.0	0.0	183.8	0.0	1,529.9	54,880	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,645,269	9,090,535	8,645,269	0	8,645,269	8,731,592	33.00%	2,881,425	3,013,303	2,881,425

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Renee Buntain, Superintendent
USD 496 Pawnee Heights
P.O. Box 98
Rozel, KS 67574

Dear Mrs. Buntain,

For the 2025-2026 school year, the legal General Fund is **\$1,863,434** and the legal Local Option Budget (LOB) is **\$601,920**.

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 496 Pawnee Heights**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
124.5	117.0	119.0	128.0	128.0	2.0	130.0	121.5	0.2	1.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
19.8	0.3	17.8	0.0	0.0	26.3	0.0	317.5	80,671	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,863,434	2,029,343	1,863,434	0	1,863,434	1,823,999	33.00%	601,920	641,845	601,920

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jeanice Swift, Interim Superintendent
USD 497 Lawrence
110 McDonald Drive
Lawrence, KS 66044-1063

Dear Dr. Swift,

For the 2025-2026 school year, the legal General Fund is **\$90,898,386** and the legal Local Option Budget (LOB) is **\$29,416,945**.

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 497 Lawrence**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
9,955.0	9,803.5	9,670.1	9,327.8	9,670.1	52.0	9,722.1	340.7	165.7	172.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,538.2	141.5	273.4	0.0	425.8	2,920.4	1.0	15,701.5	2,772,720	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
90,936,643	94,981,338	90,936,643	-38,257	90,898,386	89,142,259	33.00%	29,416,945	30,365,919	29,416,945

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Sean Spoonts, Superintendent
USD 498 Valley Heights
2274 6th Road
Blue Rapids, KS 66411

Dear Mr. Spoonts,

For the 2025-2026 school year, the legal General Fund is **\$4,165,981** and the legal Local Option Budget (LOB) is **\$1,453,946**.

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.

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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 498 Valley Heights**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
386.5	373.5	366.9	353.0	366.9	6.5	373.4	171.5	0.0	9.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
67.8	6.5	55.8	0.0	0.0	59.3	0.0	743.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,176,999	4,466,733	4,176,999	-11,018	4,165,981	4,405,897	33.00%	1,453,946	1,491,562	1,453,946

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Toby VanCleave, Superintendent
USD 499 Galena
702 E. 7th Street
Galena, KS 66739

Dear Mr. VanCleave,

For the 2025-2026 school year, the legal General Fund is **\$8,134,542** and the legal Local Option Budget (LOB) is **\$2,703,060**.

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.

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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.

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.

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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 499 Galena**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
724.0	695.6	753.7	745.8	753.7	10.0	763.7	249.5	0.0	14.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
220.2	47.9	1.8	0.0	0.0	143.1	0.0	1,441.0	67,945	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,159,160	8,710,867	8,159,160	-24,618	8,134,542	8,191,090	33.00%	2,703,060	2,865,813	2,703,060

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.

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Anna Stubblefield, Superintendent
USD 500 Kansas City
2010 N. 59th Street
Kansas City, KS 66104

Dear Dr. Stubblefield,

For the 2025-2026 school year, the legal General Fund is **\$199,128,199** and the legal Local Option Budget (LOB) is **\$66,136,802**.

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 500 Kansas 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
19,733.6	19,438.8	19,808.1	19,529.5	19,808.1	445.6	20,253.7	709.7	1,421.7	510.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
7,478.3	1,622.4	510.0	0.0	0.0	2,741.0	0.0	35,246.9	1,254,915	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
199,166,259	222,004,767	199,166,259	-38,060	199,128,199	200,414,550	33.00%	66,136,802	73,502,616	66,136,802

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Tiffany Anderson, Superintendent
USD 501 Topeka Public Schools
624 SW 24th
TOPEKA, KS 66611-1294

Dear Dr. Anderson,

For the 2025-2026 school year, the legal General Fund is **\$121,354,784** and the legal Local Option Budget (LOB) is **\$35,900,000**.

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 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 501 Topeka 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
11,840.6	11,531.8	11,603.1	11,328.0	11,603.1	225.0	11,828.1	414.5	218.3	193.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
3,942.7	855.3	86.6	0.0	0.0	3,776.7	0.0	21,315.4	1,821,218	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
121,507,189	122,519,072	121,507,189	-152,405	121,354,784	121,036,559	33.00%	39,942,064	35,900,000	35,900,000

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 & 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Luke Snyder, Superintendent
USD 502 Lewis
P O Box 97
Lewis, KS 67552-0097

Dear Mr. Snyder,

For the 2025-2026 school year, the legal General Fund is **\$1,808,592** and the legal Local Option Budget (LOB) is **\$483,000**.

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 502 Lewis**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
103.0	110.0	117.0	99.7	117.0	5.0	122.0	116.6	5.4	0.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
29.5	6.4	13.7	0.0	0.0	27.9	0.0	322.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,808,592	2,005,117	1,808,592	0	1,808,592	1,830,992	32.30%	591,410	483,000	483,000

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 & 4yr old) (Col 8).

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

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

Dear Ms. Perkins,

For the 2025-2026 school year, the legal General Fund is **\$12,198,489** and the legal Local Option Budget (LOB) is **\$4,061,699**.

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.

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.

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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 503 Parsons**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,248.6	1,235.9	1,192.2	1,139.4	1,192.2	27.5	1,219.7	209.4	3.1	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 (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
357.2	77.5	15.3	0.0	0.0	258.9	0.0	2,165.9	36,960	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
12,198,489	12,943,563	12,198,489	0	12,198,489	12,308,180	33.00%	4,061,699	4,305,512	4,061,699

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.

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

James Dawson, Superintendent
USD 504 Oswego
P.O. Box 129
Oswego, KS 67356-0129

Dear Mr. Dawson,

For the 2025-2026 school year, the legal General Fund is **\$5,053,500** and the legal Local Option Budget (LOB) is **\$1,687,848**.

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 504 Oswego**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
479.5	475.5	457.0	459.6	459.6	6.0	465.6	199.2	0.0	8.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
102.1	15.0	7.1	0.0	0.0	102.7	0.0	900.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,053,500	5,454,411	5,053,500	0	5,053,500	5,114,692	33.00%	1,687,848	1,821,636	1,687,848

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Mike Kastle, Superintendent
USD 505 Chetopa-St. Paul
430 Elm Street
Chetopa, KS 67336-8852

Dear Mr. Kastle,

For the 2025-2026 school year, the legal General Fund is **\$4,070,875** and the legal Local Option Budget (LOB) is **\$1,385,970**.

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 505 Chetopa-St. Paul**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
362.5	372.5	369.0	340.0	369.0	3.8	372.8	171.3	0.6	10.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
72.1	7.8	8.1	0.0	0.0	81.6	0.0	725.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,070,875	4,585,771	4,070,875	0	4,070,875	4,199,910	33.00%	1,385,970	1,531,276	1,385,970

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.

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

John Wyrick, Superintendent
USD 506 Labette County
Box 189
Altamont, KS 67330-0189

Dear Dr. Wyrick,

For the 2025-2026 school year, the legal General Fund is **\$14,027,245** and the legal Local Option Budget (LOB) is **\$4,501,774**.

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 506 Labette 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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,443.0	1,396.6	1,367.0	1,403.2	1,403.2	35.0	1,438.2	140.2	0.0	23.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
348.0	67.7	126.9	0.0	0.0	308.6	0.0	2,452.8	260,205	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
14,032,677	14,233,441	14,032,677	-5,432	14,027,245	13,937,380	32.30%	4,501,774	4,603,923	4,501,774

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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FINAL AUDITED LEGAL MAX

June 18, 2026

Karen Burrows, Superintendent
USD 507 Satanta
Box 279
Satanta, KS 67870-0279

Dear Mrs. Burrows,

For the 2025-2026 school year, the legal General Fund is **\$2,953,490** and the legal Local Option Budget (LOB) is **\$985,121**.

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.

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.

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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 507 Satanta**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
219.5	225.5	222.5	205.5	222.5	6.0	228.5	153.9	26.3	5.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
55.2	12.0	15.0	0.0	0.0	29.9	0.0	526.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,953,490	3,218,518	2,953,490	0	2,953,490	3,049,909	32.30%	985,121	1,066,567	985,121

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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FINAL AUDITED LEGAL MAX

June 18, 2026

David Pendergraft, Superintendent
USD 508 Baxter Springs
1108 Military Ave
Baxter Springs, KS 66713

Dear Mr. Pendergraft,

For the 2025-2026 school year, the legal General Fund is **\$8,512,020** and the legal Local Option Budget (LOB) is **\$2,752,870**.

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 508 Baxter Springs**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
774.0	747.0	736.3	752.5	752.5	20.5	773.0	250.1	1.5	10.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
217.8	47.3	14.6	0.0	0.0	152.7	0.0	1,467.6	273,219	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,513,793	8,956,359	8,513,793	-1,773	8,512,020	8,342,031	33.00%	2,752,870	2,929,426	2,752,870

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Daniel Farley, Superintendent
USD 509 South Haven
PO Box 229
South Haven, KS 67140-0229

Dear Mr. Farley,

For the 2025-2026 school year, the legal General Fund is **\$2,473,969** and the legal Local Option Budget (LOB) is **\$825,920**.

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 509 South Haven**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
197.7	198.0	190.6	174.7	190.6	1.5	192.1	148.0	0.0	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 (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
20.8	0.0	11.5	0.0	0.0	64.9	0.0	440.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,473,969	2,732,821	2,473,969	0	2,473,969	2,502,789	33.00%	825,920	912,127	825,920

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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



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FINAL AUDITED LEGAL MAX

June 18, 2026

Daryl Daugaard, Superintendent
USD 511 Attica
P.O.Box 415
Attica, KS 67009-0415

Dear Mr. Daugaard,

For the 2025-2026 school year, the legal General Fund is **\$2,119,101** and the legal Local Option Budget (LOB) is **\$707,888**.

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 511 Attica**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
163.1	147.0	155.7	155.0	155.7	3.5	159.2	136.5	0.0	1.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
34.4	4.4	4.4	0.0	0.0	37.1	0.0	377.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,119,101	2,343,140	2,119,101	0	2,119,101	2,145,115	33.00%	707,888	782,560	707,888

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).

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

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

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

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

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FINAL AUDITED LEGAL MAX

June 18, 2026

Michael Schumacher, Superintendent
USD 512 Shawnee Mission Pub Sch
8200 W. 71st Street
Shawnee Mission, KS 66204-1798

Dear Dr. Schumacher,

For the 2025-2026 school year, the legal General Fund is **\$227,236,196** and the legal Local Option Budget (LOB) is **\$75,870,746**.

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

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 512 Shawnee Mission Pub Sch**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 (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
25,904.9	25,770.7	25,822.9	25,502.4	25,822.9	128.5	25,951.4	909.3	468.1	560.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
3,745.7	308.6	620.0	0.0	2,380.6	5,522.1	0.0	40,466.7	15,675	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
227,236,196	234,466,754	227,236,196	0	227,236,196	229,911,350	33.00%	75,870,746	78,281,154	75,870,746

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

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

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

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

