KANSAS
STATE DEPARTMENT OF
EDUCATION

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Palser,

For the 2026-2027 school year, the legal General Fund is **$4,412,081** and the legal Local Option Budget (LOB) is **$1,526,797**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 101 Erie-Galesburg

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
418.0	392.0	356.0	346.0	356.0	8.0	364.0	168.3	0.0	13.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
72.6	6.3	40.4	0.0	0.0	98.5	0.0	763.6	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,412,081	5,050,950	4,412,081	0	4,412,081	4,626,658	33.00%	1,526,797	1,738,633	1,526,797

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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.
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

Robert O'Connor, Superintendent
USD 102 Cimarron-Ensign
PO Box 489
Cimarron, KS 67835-0489

Dear Mr. O'Connor,

For the 2026-2027 school year, the legal General Fund is **$5,988,319** and the legal Local Option Budget (LOB) is **$1,995,059**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 102 Cimarron-Ensign

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
579.6	533.5	541.7	520.0	541.7	6.5	548.2	219.2	35.9	19.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
103.6	7.7	25.2	0.0	0.0	77.0	0.0	1,036.4	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,988,319	6,020,676	5,988,319	0	5,988,319	6,157,589	32.40%	1,995,059	2,005,686	1,995,059

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Reece,

For the 2026-2027 school year, the legal General Fund is **$2,340,377** and the legal Local Option Budget (LOB) is **$774,204**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 103 Cheylin

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
149.5	152.0	142.0	159.5	159.5	1.5	161.0	137.3	6.1	6.4

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
36.3	5.8	19.0	0.0	0.0	36.6	0.0	408.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,360,313	2,477,029	2,360,313	-19,936	2,340,377	2,389,518	32.40%	774,204	812,537	774,204

Column Notes

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

November 16, 2026

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

Atwood, KS 67730-1708

Dear Mr. Stoddard,

For the 2026-2027 school year, the legal General Fund is **$3,985,645** and the legal Local Option Budget (LOB) is **$1,345,734**.

KSA 72-5132(I)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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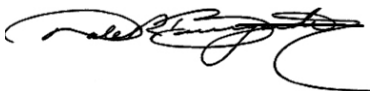
Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 105 Rawlins County

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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359.5	346.5	353.8	346.0	353.8	3.5	357.3	166.0	3.5	12.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
58.1	0.0	42.3	0.0	0.0	57.6	0.0	696.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,026,688	4,041,711	4,026,688	-41,043	3,985,645	4,077,983	33.00%	1,345,734	1,350,760	1,345,734

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Cherie Nicholson, Interim Superintendent
USD 106 Western Plains
100 School St.
Ransom, KS 67572

Dear Mrs. Nicholson-Interim,

For the 2026-2027 school year, the legal General Fund is **$2,009,588** and the legal Local Option Budget (LOB) is **$673,854**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine 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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 106 Western Plains

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
110.0	113.0	120.0	126.0	126.0	5.5	131.5	126.9	5.5	6.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
34.8	7.6	9.7	0.0	0.0	25.0	0.0	347.8	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,009,588	2,096,836	2,009,588	0	2,009,588	2,041,982	33.00%	673,854	703,039	673,854

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

Sam Meyers, Superintendent
USD 107 Rock Hills
109 E. Main Street
Mankato, KS 66956

Dear Mr. Meyers,

For the 2026-2027 school year, the legal General Fund is **$4,128,381** and the legal Local Option Budget (LOB) is **$1,353,527**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 107 Rock Hills

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
348.0	334.0	322.0	316.0	322.0	9.5	331.5	157.0	0.0	6.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
70.2	8.3	49.7	0.0	0.0	90.9	0.0	714.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,128,381	4,436,926	4,128,381	0	4,128,381	4,177,552	32.40%	1,353,527	1,454,862	1,353,527

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Ms. O'Dea,

For the 2026-2027 school year, the legal General Fund is **$4,134,159** and the legal Local Option Budget (LOB) is **$1,416,788**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 108 Washington Co. Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
351.4	336.3	343.3	344.3	344.3	6.0	350.3	163.6	3.5	8.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
67.3	4.4	41.4	0.0	0.0	76.1	0.0	715.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,134,159	4,149,182	4,134,159	0	4,134,159	4,293,297	33.00%	1,416,788	1,421,813	1,416,788

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 47 - Adjusted Legal General Fund: Column 42 less Column 46
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Knedler,

For the 2026-2027 school year, the legal General Fund is **$5,568,259** and the legal Local Option Budget (LOB) is **$1,851,075**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 109 Republic County

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
504.8	502.3	476.1	463.1	476.1	5.0	481.1	203.3	0.0	10.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
112.3	22.0	41.1	0.0	0.0	93.3	0.0	963.7	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,568,259	5,701,952	5,568,259	0	5,568,259	5,713,193	32.40%	1,851,075	1,891,305	1,851,075

Column Notes

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

November 16, 2026

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

Dear Mr. Yoxall,

For the 2026-2027 school year, the legal General Fund is **$2,461,428** and the legal Local Option Budget (LOB) is **$821,448**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 110 Thunder Ridge Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
172.5	162.5	160.5	137.0	160.5	1.5	162.0	137.7	0.0	4.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
23.2	1.1	26.7	0.0	0.0	71.0	0.0	426.3	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,463,161	2,461,428	2,461,428	0	2,461,428	2,490,992	33.00%	822,027	821,448	821,448

Column Notes

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

KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

Steve Pegram, Superintendent
USD 111 Doniphan West Schools
PO Box 308
Highland, KS 66035

Dear Dr. Pegram,

For the 2026-2027 school year, the legal General Fund is **$4,271,098** and the legal Local Option Budget (LOB) is **$1,459,869**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 111 Doniphan West Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
369.8	363.1	374.0	338.6	374.0	3.5	377.5	172.8	0.0	18.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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	1.0	50.0	0.0	0.0	64.7	0.0	739.2	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,271,098	4,286,698	4,271,098	0	4,271,098	4,505,768	32.40%	1,459,869	1,464,992	1,459,869

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Murphy,

For the 2026-2027 school year, the legal General Fund is **$7,185,023** and the legal Local Option Budget (LOB) is **$1,668,635**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 112 Central Plains

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
403.0	402.5	403.0	354.0	403.0	11.0	414.0	184.4	0.0	9.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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	1.4	70.1	0.0	0.0	108.2	0.0	854.4	2,248,300

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
7,185,023	7,397,473	7,185,023	0	7,185,023	5,056,469	33.00%	1,668,635	1,713,476	1,668,635

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. McKim,

For the 2026-2027 school year, the legal General Fund is **$8,414,341** and the legal Local Option Budget (LOB) is **$2,950,135**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 113 Prairie Hills

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
898.5	883.8	871.9	855.6	871.9	13.0	884.9	252.6	0.0	20.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
112.8	0.0	67.6	0.0	0.0	124.7	0.0	1,463.1	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
8,453,792	8,553,258	8,453,792	-39,451	8,414,341	8,939,802	33.00%	2,950,135	2,981,060	2,950,135

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 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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PRELIMINARY LEGAL MAX

November 16, 2026

Robert Reed, Superintendent
USD 114 Riverside
PO Box 49
Elwood, KS 66024

Dear Mr. Reed,

For the 2026-2027 school year, the legal General Fund is **$6,198,717** and the legal Local Option Budget (LOB) is **$2,117,663**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 114 Riverside

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
605.2	584.2	579.6	552.0	579.6	10.0	589.6	227.5	0.0	12.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
123.9	16.7	56.2	0.0	0.0	92.7	0.0	1,118.8	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
6,464,426	6,360,422	6,360,422	-161,705	6,198,717	6,641,423	32.40%	2,151,821	2,117,663	2,117,663

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.
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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Desormiers,

For the 2026-2027 school year, the legal General Fund is **$7,057,249** and the legal Local Option Budget (LOB) is **$2,356,750**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 115 Nemaha Central

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
662.8	649.2	657.2	654.4	657.2	24.5	681.7	247.5	0.0	19.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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	0.0	47.9	0.0	0.0	152.3	0.0	1,221.4	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
7,057,249	7,432,241	7,057,249	0	7,057,249	7,141,668	33.00%	2,356,750	2,482,190	2,356,750

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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.
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.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Niehues,

For the 2026-2027 school year, the legal General Fund is **$2,794,819** and the legal Local Option Budget (LOB) is **$917,159**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 200 Greeley County Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
223.4	230.1	214.5	211.0	214.5	3.5	218.0	152.9	9.3	7.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
42.1	4.2	19.0	0.0	0.0	30.6	0.0	483.7	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,794,819	3,195,234	2,794,819	0	2,794,819	2,830,739	32.40%	917,159	1,035,721	917,159

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Dandoy,

For the 2026-2027 school year, the legal General Fund is **$37,458,862** and the legal Local Option Budget (LOB) is **$12,040,546**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 202 Turner-Kansas City

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
3,616.5	3,648.3	3,600.5	3,508.5	3,600.5	73.0	3,673.5	128.7	126.9	81.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
1,260.8	273.6	171.8	0.0	0.0	760.3	0.0	6,477.2	33,600

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
37,458,862	38,512,918	37,458,862	0	37,458,862	37,876,993	32.40%	12,272,146	12,040,546	12,040,546

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Adams,

For the 2026-2027 school year, the legal General Fund is **$24,639,051** and the legal Local Option Budget (LOB) is **$8,192,012**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 203 Piper-Kansas City

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
2,651.9	2,712.5	2,650.5	2,668.0	2,668.0	22.5	2,690.5	94.3	41.4	130.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
364.0	0.0	164.8	0.0	180.2	585.5	0.0	4,251.3	75,040

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
24,639,051	24,647,121	24,639,051	0	24,639,051	24,853,563	33.00%	8,201,676	8,192,012	8,192,012

Column Notes

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

November 16, 2026

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

Dear Mr. Moulin,

For the 2026-2027 school year, the legal General Fund is **$24,954,512** and the legal Local Option Budget (LOB) is **$8,240,926**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 204 Bonner Springs

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
2,383.4	2,351.3	2,351.8	2,306.1	2,351.8	21.0	2,372.8	83.1	29.4	72.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
612.7	132.9	136.1	0.0	0.0	835.5	0.0	4,275.0	253,562

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
24,954,512	25,521,596	24,954,512	0	24,954,512	24,972,502	33.00%	8,240,926	8,384,381	8,240,926

Column Notes

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

KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Lovesee,

For the 2026-2027 school year, the legal General Fund is $5,678,618 and the legal Local Option Budget (LOB) is $1,919,178.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 205 Bluestem

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
492.9	471.9	471.0	458.2	471.0	17.0	488.0	205.1	1.1	15.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
100.7	10.0	69.3	0.0	0.0	93.4	0.0	982.8	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,678,618	5,827,691	5,678,618	0	5,678,618	5,815,690	33.00%	1,919,178	1,969,044	1,919,178

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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Col 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Gerber,

For the 2026-2027 school year, the legal General Fund is **$5,736,398** and the legal Local Option Budget (LOB) is **$1,915,835**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 school year audit completed by KSDE.

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To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 206 Remington-Whitewater

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
482.6	515.0	513.6	489.1	513.6	4.5	518.1	212.5	1.4	8.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
70.2	0.0	64.2	0.0	0.0	118.1	0.0	992.8	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,736,398	6,160,504	5,736,398	0	5,736,398	5,805,562	33.00%	1,915,835	2,057,704	1,915,835

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Mispagel,

For the 2026-2027 school year, the legal General Fund is **$11,924,458** and the legal Local Option Budget (LOB) is **$3,975,921**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 207 Fort Leavenworth

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
1,491.0	1,405.7	1,400.6	1,312.3	1,432.4	34.5	1,466.9	128.7	15.7	0.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
29.0	0.0	0.3	0.0	0.0	422.2	0.0	2,062.8	5,600

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
11,924,458	12,508,792	11,924,458	0	11,924,458	12,048,244	33.00%	3,975,921	4,173,261	3,975,921

Column Notes

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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Smith,

For the 2026-2027 school year, the legal General Fund is **$4,256,982** and the legal Local Option Budget (LOB) is **$1,447,617**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 208 Trego Community Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
365.7	361.1	373.8	359.5	373.8	4.0	377.8	172.9	0.0	18.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
54.2	0.0	32.4	0.0	0.0	94.1	0.0	750.2	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,334,656	4,562,309	4,334,656	-77,674	4,256,982	4,386,719	33.00%	1,447,617	1,521,837	1,447,617

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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.
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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Thompson,

For the 2026-2027 school year, the legal General Fund is **$2,160,394** and the legal Local Option Budget (LOB) is **$721,900**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 209 Moscow Public Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
133.1	128.5	136.0	140.0	140.0	4.0	144.0	129.3	13.8	2.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
38.7	8.4	5.7	0.0	0.0	31.4	0.0	373.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,160,394	2,226,841	2,160,394	0	2,160,394	2,187,576	33.00%	721,900	744,127	721,900

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Howie,

For the 2026-2027 school year, the legal General Fund is **$9,378,049** and the legal Local Option Budget (LOB) is **$3,068,582**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 210 Hugoton Public Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
943.0	954.7	908.1	878.5	908.1	19.0	927.1	251.4	31.1	20.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
201.3	31.6	34.6	0.0	0.0	121.3	0.0	1,618.7	25,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
9,378,049	9,716,816	9,378,049	0	9,378,049	9,470,932	32.40%	3,068,582	3,169,348	3,068,582

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Roy,

For the 2026-2027 school year, the legal General Fund is **$7,204,588** and the legal Local Option Budget (LOB) is **$2,365,535**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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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 2025-2026 school year audit completed by KSDE.

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Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 211 Norton Community Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

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650.5	647.2	620.4	612.7	620.4	12.5	632.9	234.9	0.0	22.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
145.2	25.1	38.5	0.0	0.0	148.3	0.0	1,246.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
7,204,588	7,558,202	7,204,588	0	7,204,588	7,301,034	32.40%	2,365,535	2,481,672	2,365,535

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Tharman,

For the 2026-2027 school year, the legal General Fund is **$2,234,930** and the legal Local Option Budget (LOB) is **$765,371**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 212 Northern Valley

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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143.1	135.5	133.5	144.5	144.5	4.0	148.5	131.5	0.0	2.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
46.0	10.0	19.8	0.0	0.0	33.0	0.0	391.0	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,259,198	2,234,930	2,234,930	0	2,234,930	2,343,906	33.00%	773,489	765,371	765,371

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

Joel Applegate, Superintendent
USD 214 Ulysses
111 S. Baughman
Ulysses, KS 67880-2402

Dear Dr. Applegate,

For the 2026-2027 school year, the legal General Fund is **$14,154,203** and the legal Local Option Budget (LOB) is **$4,601,561**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 214 Ulysses

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
1,378.4	1,345.4	1,320.0	1,263.6	1,320.0	26.0	1,346.0	173.4	94.9	42.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
396.9	86.2	47.6	0.0	0.0	196.1	0.0	2,383.4	382,918

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
14,154,203	14,494,226	14,154,203	0	14,154,203	13,944,123	33.00%	4,601,561	4,627,847	4,601,561

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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.
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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Williams,

For the 2026-2027 school year, the legal General Fund is **$6,859,642** and the legal Local Option Budget (LOB) is **$2,250,986**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 215 Lakin

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
604.1	648.0	608.5	567.0	608.5	7.5	616.0	232.1	41.6	26.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
139.4	28.5	25.8	0.0	0.0	77.7	0.0	1,187.2	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
6,859,642	6,984,446	6,859,642	0	6,859,642	6,947,489	32.40%	2,250,986	2,291,976	2,250,986

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Steinmetz,

For the 2026-2027 school year, the legal General Fund is **$2,992,426** and the legal Local Option Budget (LOB) is **$1,010,381**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 216 Deerfield

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
228.0	229.0	221.8	214.0	221.8	6.0	227.8	153.9	20.1	4.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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	14.5	0.0	0.0	0.0	30.3	0.0	517.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,992,426	3,020,738	2,992,426	0	2,992,426	3,061,762	33.00%	1,010,381	1,019,852	1,010,381

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 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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PRELIMINARY LEGAL MAX

November 16, 2026

Randy Rockhold, Superintendent
USD 217 Rolla
Box 167
Rolla, KS 67954-0167

Dear Mr. Rockhold,

For the 2026-2027 school year, the legal General Fund is **$1,789,447** and the legal Local Option Budget (LOB) is **$570,830**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 217 Rolla

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
89.5	90.0	101.0	94.0	101.0	7.6	108.6	107.7	4.8	10.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
33.4	7.2	8.2	0.0	0.0	29.2	0.0	309.7	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
1,789,447	1,816,603	1,789,447	0	1,789,447	1,811,889	33.00%	597,923	570,830	570,830

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Anglin,

For the 2026-2027 school year, the legal General Fund is **$11,421,535** and the legal Local Option Budget (LOB) is **$1,363,338**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 218 Elkhart

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
344.4	338.1	309.6	294.1	309.6	9.8	319.4	152.5	13.5	9.4

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
92.0	20.0	10.7	0.0	0.0	89.1	0.0	706.6	7,338,800

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
11,421,535	13,615,507	11,421,535	0	11,421,535	4,131,328	33.00%	1,363,338	1,508,106	1,363,338

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Custer,

For the 2026-2027 school year, the legal General Fund is **$2,829,487** and the legal Local Option Budget (LOB) is **$935,004**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 219 Minneola

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
234.5	231.5	208.6	225.5	225.5	1.5	227.0	153.8	3.5	0.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
46.5	4.7	14.9	0.0	0.0	39.3	0.0	489.7	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,829,487	2,913,845	2,829,487	0	2,829,487	2,885,816	32.40%	935,004	940,000	935,004

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Rice,

For the 2026-2027 school year, the legal General Fund is **$2,247,064** and the legal Local Option Budget (LOB) is **$648,330**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 school year audit completed by KSDE.

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Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 220 Ashland

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
192.3	177.7	169.0	162.0	169.0	0.5	169.5	140.7	2.5	4.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
27.1	0.7	9.3	0.0	0.0	34.2	0.0	388.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,247,064	2,296,755	2,247,064	0	2,247,064	2,276,159	33.00%	751,132	648,330	648,330

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Schmidt,

For the 2026-2027 school year, the legal General Fund is **$4,399,947** and the legal Local Option Budget (LOB) is **$1,469,729**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 223 Barnes

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
366.7	370.7	387.2	402.0	402.0	5.5	407.5	182.4	2.4	10.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
42.1	0.0	36.6	0.0	0.0	80.9	0.0	762.0	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,402,836	4,399,947	4,399,947	0	4,399,947	4,456,652	33.00%	1,470,695	1,469,729	1,469,729

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Baker,

For the 2026-2027 school year, the legal General Fund is **$3,905,350** and the legal Local Option Budget (LOB) is **$1,175,000**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 224 Clifton-Clyde

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
293.1	297.0	293.0	317.0	317.0	5.0	322.0	160.0	0.0	11.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
62.9	4.6	50.9	0.0	0.0	66.7	0.0	678.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
3,922,684	3,905,350	3,905,350	0	3,905,350	3,970,760	32.40%	1,286,526	1,175,000	1,175,000

Column Notes

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

KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

Amy Ricks, Superintendent
USD 225 Fowler
Box 170
Fowler, KS 67844-0170

Dear Mrs. Ricks,

For the 2026-2027 school year, the legal General Fund is **$1,384,882** and the legal Local Option Budget (LOB) is **$363,728**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 225 Fowler

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
69.7	81.5	67.5	54.3	67.5	1.5	69.0	70.0	2.8	0.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
12.1	1.8	6.4	0.0	0.0	6.8	1.0	169.9	403,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
1,384,882	1,538,621	1,384,882	0	1,384,882	1,102,207	33.00%	363,728	411,469	363,728

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

Alicia Forsyth, Superintendent
USD 226 Meade
Box 400
Meade, KS 67864-0400

Dear Miss Forsyth,

For the 2026-2027 school year, the legal General Fund is **$3,337,951** and the legal Local Option Budget (LOB) is **$1,154,082**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 226 Meade

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
328.9	301.4	292.9	291.6	292.9	5.0	297.9	145.9	1.1	3.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
58.6	4.3	18.6	0.0	0.0	47.8	0.0	577.7	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
3,337,951	3,525,158	3,337,951	0	3,337,951	3,497,218	33.00%	1,154,082	1,216,705	1,154,082

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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PRELIMINARY LEGAL MAX

November 16, 2026

Doug Chaney, Superintendent
USD 227 Hodgeman County Schools
PO Box 398
Jetmore, KS 67854-0398

Dear Mr. Chaney,

For the 2026-2027 school year, the legal General Fund is **$3,132,115** and the legal Local Option Budget (LOB) is **$1,054,433**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 227 Hodgeman County Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
268.0	266.0	268.0	246.7	268.0	0.0	268.0	152.5	0.2	6.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
34.8	0.0	39.4	0.0	0.0	51.9	0.0	552.8	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
3,194,078	3,374,930	3,194,078	-61,963	3,132,115	3,254,423	32.40%	1,054,433	1,113,830	1,054,433

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Chapman,

For the 2026-2027 school year, the legal General Fund is **$200,590,299** and the legal Local Option Budget (LOB) is **$66,830,270**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 229 Blue Valley

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
21,853.8	21,749.9	21,574.2	21,499.9	21,574.2	7.5	21,581.7	756.2	139.5	412.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
977.2	0.0	585.8	1,104.3	2,556.7	6,646.2	0.0	34,760.1	621,040

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
201,464,898	200,590,299	200,590,299	0	200,590,299	203,064,770	33.00%	67,011,374	66,830,270	66,830,270

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Luttrell,

For the 2026-2027 school year, the legal General Fund is **$49,055,342** and the legal Local Option Budget (LOB) is **$12,683,057**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 230 Spring Hill

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
3,840.4	3,993.3	4,052.6	4,058.9	4,058.9	21.5	4,080.4	143.0	20.0	55.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
258.5	0.0	222.2	302.9	585.6	905.7	3.0	6,577.2	11,052,280

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
49,055,342	51,388,446	49,055,342	0	49,055,342	38,433,505	33.00%	12,683,057	13,294,211	12,683,057

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Huff,

For the 2026-2027 school year, the legal General Fund is **$52,418,443** and the legal Local Option Budget (LOB) is **$17,323,499**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 231 Gardner Edgerton

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,676.4	5,633.3	5,436.7	5,294.9	5,436.7	23.5	5,460.2	191.3	32.9	98.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
775.9	24.8	159.3	0.0	188.2	2,059.5	2.0	8,992.6	459,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
52,418,443	53,099,447	52,418,443	0	52,418,443	52,495,453	33.00%	17,323,499	17,555,050	17,323,499

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Gibson,

For the 2026-2027 school year, the legal General Fund is **$63,504,440** and the legal Local Option Budget (LOB) is **$21,174,339**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 232 De Soto

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
7,160.1	7,100.5	7,112.2	6,987.0	7,112.2	27.5	7,139.7	250.2	59.0	209.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
489.3	4.1	272.8	0.0	783.2	1,771.5	0.0	10,979.1	67,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
63,504,440	65,929,729	63,504,440	0	63,504,440	64,164,663	33.00%	21,174,339	21,951,908	21,174,339

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Yeager,

For the 2026-2027 school year, the legal General Fund is **$249,321,400** and the legal Local Option Budget (LOB) is **$83,014,290**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 233 Olathe

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
27,708.7	27,369.1	26,875.4	26,253.9	26,875.4	62.5	26,937.9	943.9	413.1	485.4

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
3,165.8	214.6	660.1	89.6	2,471.4	7,671.7	0.0	43,053.5	558,277

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
249,321,400	262,550,394	249,321,400	0	249,321,400	251,558,456	33.00%	83,014,290	87,465,359	83,014,290

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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PRELIMINARY LEGAL MAX

November 16, 2026

Zach Johnson, Superintendent
USD 234 Fort Scott
424 S. Main
Fort Scott, KS 66701-2097

Dear Dr. Johnson,

For the 2026-2027 school year, the legal General Fund is **$16,512,470** and the legal Local Option Budget (LOB) is **$5,462,691**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 234 Fort Scott

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
1,659.9	1,602.1	1,564.5	1,517.3	1,564.5	27.5	1,592.0	72.0	2.8	48.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
422.0	91.6	90.6	0.0	0.0	513.6	0.0	2,833.2	142,240

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
16,512,470	16,946,487	16,512,470	0	16,512,470	16,553,610	33.00%	5,462,691	5,587,164	5,462,691

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Eden,

For the 2026-2027 school year, the legal General Fund is **$5,179,443** and the legal Local Option Budget (LOB) is **$1,693,205**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 235 Uniontown

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
436.5	407.8	411.1	384.8	411.1	8.0	419.1	186.0	0.7	9.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
108.4	23.6	56.7	0.0	0.0	94.9	0.0	898.9	24,640

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,218,484	5,179,443	5,179,443	0	5,179,443	5,257,570	32.40%	1,703,453	1,693,205	1,693,205

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. McEwen,

For the 2026-2027 school year, the legal General Fund is **$4,762,805** and the legal Local Option Budget (LOB) is **$1,597,771**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

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Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 237 Smith Center

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
425.5	409.2	400.4	400.1	400.4	14.0	414.4	184.5	0.0	12.4

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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	0.7	39.6	0.0	0.0	97.7	0.0	824.3	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,762,805	4,885,877	4,762,805	0	4,762,805	4,841,731	33.00%	1,597,771	1,638,940	1,597,771

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Stevens,

For the 2026-2027 school year, the legal General Fund is **$6,711,457** and the legal Local Option Budget (LOB) is **$2,242,489**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 239 North Ottawa County

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
617.1	593.5	592.5	576.0	592.5	1.5	594.0	228.3	0.0	11.4

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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	7.8	44.4	0.0	0.0	167.7	0.0	1,162.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
6,716,925	6,991,958	6,716,925	-5,468	6,711,457	6,795,420	33.00%	2,242,489	2,334,490	2,242,489

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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PRELIMINARY LEGAL MAX

November 16, 2026

Shane Clark, Superintendent
USD 240 Twin Valley
Box 38
Bennington, KS 67422-0038

Dear Mr. Clark,

For the 2026-2027 school year, the legal General Fund is **$6,144,325** and the legal Local Option Budget (LOB) is **$2,052,468**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 240 Twin Valley

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
567.0	555.2	540.0	477.5	540.0	18.5	558.5	221.4	0.2	16.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
105.5	10.6	37.1	0.0	0.0	113.8	0.0	1,063.4	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
6,144,325	6,402,024	6,144,325	0	6,144,325	6,219,600	33.00%	2,052,468	2,138,671	2,052,468

Column Notes

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

KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

Dettra Crawford, Superintendent
USD 241 Wallace County Schools
521 N. Main
Sharon Springs, KS 67758

Dear Mrs. Crawford,

For the 2026-2027 school year, the legal General Fund is **$1,909,051** and the legal Local Option Budget (LOB) is **$626,737**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 241 Wallace County Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
167.1	146.4	134.9	134.1	134.9	0.0	134.9	124.4	0.6	4.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
24.2	1.1	17.7	0.0	0.0	26.9	0.0	334.0	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
1,929,852	1,909,051	1,909,051	0	1,909,051	1,955,459	32.40%	633,569	626,737	626,737

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Cox,

For the 2026-2027 school year, the legal General Fund is **$1,589,776** and the legal Local Option Budget (LOB) is **$531,806**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 242 Weskan

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
116.5	110.7	111.2	106.5	111.2	0.0	111.2	109.5	1.1	6.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
11.1	0.0	11.2	0.0	0.0	24.6	0.0	275.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
1,591,839	1,630,552	1,591,839	-2,063	1,589,776	1,611,532	33.00%	531,806	544,755	531,806

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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.
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Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
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PRELIMINARY LEGAL MAX

November 16, 2026

Dustin Wilson, Superintendent
USD 243 Lebo-Waverly
Box 457
Waverly, KS 66871-0457

Dear Mr. Wilson,

For the 2026-2027 school year, the legal General Fund is $5,364,762 and the legal Local Option Budget (LOB) is $1,801,277.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 243 Lebo-Waverly

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
435.5	475.7	468.3	484.5	484.5	5.0	489.5	205.5	0.0	10.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
69.2	0.0	24.2	0.0	0.0	157.5	1.0	957.2	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,530,702	5,496,611	5,496,611	-131,849	5,364,762	5,588,196	32.40%	1,810,576	1,801,277	1,801,277

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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PRELIMINARY LEGAL MAX

November 16, 2026

Donalyn Biehler, Superintendent
USD 244 Burlington
301 Neosho Street
Burlington, KS 66839-1700

Dear Mrs. Biehler,

For the 2026-2027 school year, the legal General Fund is **$8,630,922** and the legal Local Option Budget (LOB) is **$2,877,853**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 244 Burlington

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
778.5	756.6	736.5	728.2	757.2	6.0	763.2	249.4	0.9	17.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
131.2	4.2	46.4	0.0	0.0	282.3	0.0	1,495.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
8,640,999	8,630,922	8,630,922	0	8,630,922	8,737,016	33.00%	2,883,215	2,877,853	2,877,853

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Thomsen,

For the 2026-2027 school year, the legal General Fund is **$2,373,025** and the legal Local Option Budget (LOB) is **$780,918**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 245 LeRoy-Gridley

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
148.5	150.0	154.0	144.0	154.0	3.5	157.5	135.8	0.0	7.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
31.9	3.9	23.9	0.0	0.0	50.5	0.0	410.7	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,373,025	2,594,322	2,373,025	0	2,373,025	2,410,242	32.40%	780,918	853,599	780,918

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

Russ Cramer, Superintendent
USD 246 Northeast
Box 669
Arma, KS 66712-0669

Dear Mr. Cramer,

For the 2026-2027 school year, the legal General Fund is $5,624,705 and the legal Local Option Budget (LOB) is $1,877,092.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 246 Northeast

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
434.6	443.0	445.0	452.0	452.0	4.5	456.5	196.8	0.0	8.7

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
154.4	33.5	25.4	0.0	0.0	99.1	0.0	974.4	3,360

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,633,443	5,624,705	5,624,705	0	5,624,705	5,699,286	33.00%	1,880,764	1,877,092	1,877,092

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Miner,

For the 2026-2027 school year, the legal General Fund is **$5,021,882** and the legal Local Option Budget (LOB) is **$1,732,594**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 247 Cherokee

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
436.0	413.5	394.0	379.5	394.0	4.5	398.5	179.6	0.0	16.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
116.6	25.3	51.7	0.0	0.0	82.9	0.0	870.8	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,031,482	5,021,882	5,021,882	0	5,021,882	5,271,370	33.00%	1,739,552	1,732,594	1,732,594

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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.
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Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Ferguson,

For the 2026-2027 school year, the legal General Fund is **$9,822,197** and the legal Local Option Budget (LOB) is **$3,198,885**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 248 Girard

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
935.5	962.1	949.7	945.3	949.7	8.0	957.7	249.7	1.1	26.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
186.8	15.8	59.9	0.0	0.0	191.1	0.0	1,688.3	67,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
9,822,197	10,123,144	9,822,197	0	9,822,197	9,873,102	32.40%	3,198,885	3,308,760	3,198,885

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Brandy Stanley, Superintendent
USD 249 Frontenac Public Schools
208 S Cayuga
Frontenac, KS 66763

Dear Mrs. Stanley,

For the 2026-2027 school year, the legal General Fund is **$9,315,672** and the legal Local Option Budget (LOB) is **$3,096,895**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 249 Frontenac Public Schools

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
924.5	939.4	930.2	923.4	930.2	14.0	944.2	250.5	7.6	27.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
164.1	5.1	11.3	0.0	0.0	194.3	0.0	1,604.9	42,560

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
9,315,672	9,407,424	9,315,672	0	9,315,672	9,384,531	33.00%	3,096,895	3,124,728	3,096,895

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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.
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Elliott,

For the 2026-2027 school year, the legal General Fund is **$30,326,000** and the legal Local Option Budget (LOB) is **$10,031,247**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 250 Pittsburg

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
3,164.2	3,143.1	3,039.6	2,953.0	3,039.6	49.0	3,088.6	108.2	89.6	51.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
884.3	191.8	105.6	0.0	0.0	679.1	0.0	5,199.1	285,600

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
30,326,000	30,520,840	30,326,000	0	30,326,000	30,397,717	33.00%	10,031,247	10,106,240	10,031,247

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
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Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Blair,

For the 2026-2027 school year, the legal General Fund is **$4,062,912** and the legal Local Option Budget (LOB) is **$1,295,000**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

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Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 251 North Lyon County

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
313.0	307.4	320.7	330.7	330.7	8.5	339.2	159.7	0.0	5.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
57.1	1.6	50.2	0.0	0.0	108.6	0.0	722.2	5,600

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,178,472	4,062,912	4,062,912	0	4,062,912	4,221,095	33.00%	1,392,961	1,295,000	1,295,000

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
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Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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Col 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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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Muhlig,

For the 2026-2027 school year, the legal General Fund is **$5,819,602** and the legal Local Option Budget (LOB) is **$1,941,113**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 252 Southern Lyon County

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
512.1	490.0	496.1	461.6	496.1	10.5	506.6	209.7	0.0	10.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
83.2	11.5	44.7	0.0	0.0	140.2	1.0	1,007.2	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,819,602	6,461,537	5,819,602	0	5,819,602	5,882,162	33.00%	1,941,113	2,095,000	1,941,113

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

David McGehee, Superintendent
USD 253 Emporia
P.O. Box 1008
Emporia, KS 66801-1008

Dear Dr. McGehee,

For the 2026-2027 school year, the legal General Fund is $37,280,676 and the legal Local Option Budget (LOB) is $12,417,291.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 253 Emporia

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
4,191.2	4,019.2	3,608.5	3,448.9	3,608.5	59.0	3,667.5	128.5	169.2	97.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
823.3	145.9	182.7	0.0	0.0	1,226.0	1.0	6,442.0	58,800

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
37,280,676	39,377,867	37,280,676	0	37,280,676	37,628,155	33.00%	12,417,291	13,108,464	12,417,291

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Cunningham,

For the 2026-2027 school year, the legal General Fund is **$5,484,209** and the legal Local Option Budget (LOB) is **$1,813,886**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 254 Barber County North

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
439.0	448.5	431.4	413.5	431.4	10.5	441.9	192.7	0.9	11.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
103.1	19.8	32.0	0.0	0.0	141.8	1.0	945.0	39,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
5,499,410	5,484,209	5,484,209	0	5,484,209	5,517,709	33.00%	1,820,844	1,813,886	1,813,886

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

Andi Giesen, Superintendent
USD 255 South Barber
512 Main
Kiowa, KS 67070

Dear Dr. Giesen,

For the 2026-2027 school year, the legal General Fund is **$2,739,394** and the legal Local Option Budget (LOB) is **$900,013**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 255 South Barber

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
199.0	182.5	182.5	187.8	187.8	3.0	190.8	147.6	0.0	9.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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	10.4	18.6	0.0	0.0	61.8	0.0	486.1	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,808,686	2,745,128	2,745,128	-5,734	2,739,394	2,842,245	32.40%	920,887	900,013	900,013

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Ensminger,

For the 2026-2027 school year, the legal General Fund is **$3,462,843** and the legal Local Option Budget (LOB) is **$1,125,400**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 256 Marmaton Valley

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
252.2	252.6	249.5	232.1	249.5	7.0	256.5	153.8	0.0	5.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
67.3	14.6	25.2	0.0	0.0	71.1	0.0	593.5	33,600

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
3,462,843	3,634,800	3,462,843	0	3,462,843	3,502,385	33.00%	1,155,787	1,125,400	1,125,400

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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PRELIMINARY LEGAL MAX

November 16, 2026

Stacey Fager, Superintendent
USD 257 Iola
305 North Washington Street

Iola, KS 66749-2997

Dear Mr. Fager,

For the 2026-2027 school year, the legal General Fund is **$11,709,937** and the legal Local Option Budget (LOB) is **$3,850,879**.

KSA 72-5132(I)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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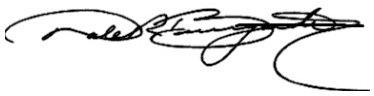
If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 257 Iola

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
1,043.7	1,015.6	980.4	994.9	994.9	30.5	1,025.4	243.8	1.5	30.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
276.8	60.1	52.3	0.0	0.0	306.5	0.0	1,996.5	174,160

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
11,709,937	11,996,987	11,709,937	0	11,709,937	11,669,330	33.00%	3,850,879	3,939,595	3,850,879

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

Amber Wheeler, Superintendent
USD 258 Humboldt
801 New York
Humboldt, KS 66748-1801

Dear Dr. Wheeler,

For the 2026-2027 school year, the legal General Fund is **$8,757,252** and the legal Local Option Budget (LOB) is **$2,329,642**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 258 Humboldt

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
579.5	605.3	596.0	588.0	596.0	15.5	611.5	231.4	1.0	21.4

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
109.4	2.1	24.5	0.0	0.0	206.8	0.0	1,208.1	1,776,850

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
8,757,252	8,854,282	8,757,252	0	8,757,252	7,059,521	33.00%	2,329,642	2,348,970	2,329,642

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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Col 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.
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

Kelly Bielefeld, Superintendent
USD 259 Wichita
903 S Edgemoor
Wichita, KS 67218

Dear Mr. Bielefeld,

For the 2026-2027 school year, the legal General Fund is **$460,133,080** and the legal Local Option Budget (LOB) is **$152,560,508**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 259 Wichita

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
43,142.5	42,890.6	41,756.2	40,466.0	41,756.2	770.5	42,526.7	1,490.1	2,166.9	790.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
14,669.6	3,182.4	1,954.4	0.0	0.0	12,317.9	1.0	79,099.1	3,098,480

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
460,133,080	462,628,514	460,133,080	0	460,133,080	462,304,571	33.00%	152,560,508	153,360,112	152,560,508

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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Col 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 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

Heather Bohaty, Superintendent
USD 260 Derby
1550 E. Walnut Grove Rd
Derby, KS 67037-1489

Dear Mrs. Bohaty,

For the 2026-2027 school year, the legal General Fund is **$61,297,791** and the legal Local Option Budget (LOB) is **$19,388,622**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 260 Derby

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
6,837.6	6,888.7	6,867.1	6,647.4	6,867.1	53.0	6,920.1	242.5	96.9	151.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
1,336.8	105.9	194.4	0.0	0.0	1,492.2	0.0	10,540.4	395,360

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
61,297,791	62,303,711	61,297,791	0	61,297,791	61,617,363	32.40%	19,964,026	19,388,622	19,388,622

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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 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 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

Gillian Macias, Superintendent
USD 261 Haysville
1745 W Grand Ave
Haysville, KS 67060-1234

Dear Ms. Macias,

For the 2026-2027 school year, the legal General Fund is **$49,871,948** and the legal Local Option Budget (LOB) is **$16,286,611**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 261 Haysville

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,186.0	5,066.9	5,002.4	4,625.6	5,002.4	109.0	5,111.4	179.1	39.7	77.7

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
1,201.8	260.7	254.3	0.0	0.0	1,319.5	0.0	8,444.2	1,081,360

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
49,871,948	50,926,202	49,871,948	0	49,871,948	49,353,368	33.00%	16,286,611	16,793,008	16,286,611

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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PRELIMINARY LEGAL MAX

November 16, 2026

Greg Lehr, Superintendent
USD 262 Valley Center Pub Sch
143 S. Meridian
Valley Center, KS 67147

Dear Mr. Lehr,

For the 2026-2027 school year, the legal General Fund is **$28,395,326** and the legal Local Option Budget (LOB) is **$9,339,275**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 262 Valley Center Pub Sch

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
3,016.1	3,001.5	3,031.1	3,021.3	3,031.1	39.5	3,070.6	107.6	24.7	67.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
504.3	6.2	184.9	0.0	0.0	877.6	0.0	4,843.8	407,850

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
28,395,326	30,362,738	28,395,326	0	28,395,326	28,300,833	33.00%	9,339,275	9,981,355	9,339,275

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

Jay Ensley, Superintendent
USD 263 Mulvane
Box 130
Mulvane, KS 67110

Dear Dr. Ensley,

For the 2026-2027 school year, the legal General Fund is **$14,572,768** and the legal Local Option Budget (LOB) is **$4,810,007**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 263 Mulvane

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
1,726.8	1,637.7	1,634.2	1,595.2	1,634.2	18.5	1,652.7	57.9	2.8	32.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
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
259.4	2.7	74.0	0.0	0.0	412.2	0.0	2,494.2	161,280

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
14,572,768	14,723,048	14,572,768	0	14,572,768	14,575,779	33.00%	4,810,007	4,848,663	4,810,007

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student 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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PRELIMINARY LEGAL MAX

November 16, 2026

Jason Johnson, Superintendent
USD 264 Clearwater
Box 248
Clearwater, KS 67026

Dear Mr. Johnson,

For the 2026-2027 school year, the legal General Fund is **$10,259,806** and the legal Local Option Budget (LOB) is **$3,448,720**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 264 Clearwater

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
1,047.2	1,038.0	1,033.3	1,006.6	1,033.3	12.0	1,045.3	241.4	0.6	31.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
139.9	0.0	76.8	0.0	0.0	252.5	0.0	1,787.7	11,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
10,340,531	10,552,005	10,340,531	-80,725	10,259,806	10,450,666	33.00%	3,448,720	3,519,461	3,448,720

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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Col 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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PRELIMINARY LEGAL MAX

November 16, 2026

Justin B Henry, Superintendent
USD 265 Goddard
P.O. Box 249
Goddard, KS 67052-0249

Dear Dr. Henry,

For the 2026-2027 school year, the legal General Fund is **$53,202,503** and the legal Local Option Budget (LOB) is **$17,581,975**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 265 Goddard

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,913.5	5,926.5	5,810.3	5,782.2	5,810.3	55.5	5,865.8	205.5	33.7	132.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
715.4	1.5	479.0	0.0	79.6	1,605.7	0.0	9,118.2	517,543

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
53,202,503	53,986,824	53,202,503	0	53,202,503	53,278,713	33.00%	17,581,975	17,835,946	17,581,975

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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PRELIMINARY LEGAL MAX

November 16, 2026

Raquel Greer, Superintendent
USD 266 Maize
905 W Academy Ave
Maize, KS 67101-9405

Dear Dr. Greer,

For the 2026-2027 school year, the legal General Fund is **$69,070,217** and the legal Local Option Budget (LOB) is **$22,319,744**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) 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 as soon as possible.

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 266 Maize

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	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
7,311.5	7,297.7	7,216.3	7,086.7	7,216.3	59.0	7,275.3	254.9	55.5	184.7

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
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
885.7	0.0	558.1	0.0	237.0	2,125.3	0.0	11,576.5	2,181,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
69,070,217	71,969,550	69,070,217	0	69,070,217	67,635,588	33.00%	22,319,744	22,895,161	22,319,744

Column Notes

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

KANSAS
STATE DEPARTMENT OF
EDUCATION

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

PRELIMINARY LEGAL MAX

November 16, 2026

Lacee Sell, Superintendent
USD 267 Renwick
600 West Rush
Andale, KS 67001

Dear Mrs. Sell,

For the 2026-2027 school year, the legal General Fund is **$16,587,259** and the legal Local Option Budget (LOB) is **$5,527,475**.

KSA 72-5132(l)(1) defines enrollment determination criteria to require school districts and KSDE to utilize the highest of the current or prior year enrollment to determine state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon preliminary enrollment numbers from your Superintendent's Organization Report (S066). To view the complete data used to calculate the individual weightings, download the "FY2027 Legal Max" from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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 2025-2026 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. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 267 Renwick

2026-2027 Legal Maximum General Fund and LOB Budget

(Computed using BASE: $5,778 General Fund and $5,857 LOB)

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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1,857.7	1,857.6	1,915.1	1,930.5	1,930.5	56.5	1,987.0	69.6	0.2	81.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
107.0	0.0	131.7	0.0	0.0	489.7	0.0	2,866.4	25,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
16,587,259	17,674,143	16,587,259	0	16,587,259	16,749,925	33.00%	5,527,475	5,873,255	5,527,475

Column Notes

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