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

Stacy Graff, Superintendent
USD 268 Cheney
100 W 6th Ave.
Cheney, KS 67025

Dear Mr. Graff,

For the 2026-2027 school year, the legal General Fund is **$8,197,826** and the legal Local Option Budget (LOB) is **$2,735,056**.

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 268 Cheney

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
746.5	762.1	752.6	738.0	752.6	8.5	761.1	249.3	0.0	16.6

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
73.1	0.0	44.1	0.0	0.0	274.6	0.0	1,418.8	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
8,197,826	8,614,998	8,197,826	0	8,197,826	8,288,047	33.00%	2,735,056	2,874,605	2,735,056

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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PRELIMINARY LEGAL MAX

November 16, 2026

Bill Bagshaw, Superintendent
USD 269 Palco
P. O. Box 38
Damar, KS 67632

Dear Mr. Bagshaw,

For the 2026-2027 school year, the legal General Fund is **$1,410,687** and the legal Local Option Budget (LOB) is **$427,500**.

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.

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 269 Palco

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
71.5	66.0	82.0	187.0	187.0	0.0	187.0	146.6	0.0	6.6

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
12.6	1.2	13.2	0.0	0.0	20.2	0.0	387.4	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
2,238,397	1,416,188	1,416,188	-5,501	1,410,687	2,369,300	33.00%	781,869	427,500	427,500

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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PRELIMINARY LEGAL MAX

November 16, 2026

Chris Rinehart, Superintendent
USD 270 Plainville
203 S. E. Cardinal
Plainville, KS 67663

Dear Mr. Rinehart,

For the 2026-2027 school year, the legal General Fund is **$4,416,125** and the legal Local Option Budget (LOB) is **$1,474,978**.

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 270 Plainville

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
384.5	406.5	392.2	380.0	392.2	6.0	398.2	179.5	0.9	8.6

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
71.1	2.5	15.0	0.0	0.0	88.5	0.0	764.3	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
4,416,125	4,728,715	4,416,125	0	4,416,125	4,469,629	33.00%	1,474,978	1,579,542	1,474,978

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

Angela McCollum, Superintendent
USD 271 Stockton
105 North Cypress
Stockton, KS 67669-1639

Dear Dr. McCollum,

For the 2026-2027 school year, the legal General Fund is **$3,218,924** and the legal Local Option Budget (LOB) is **$1,074,940**.

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 271 Stockton

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
266.3	254.3	233.0	233.9	233.9	8.0	241.9	154.4	0.0	5.5

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
63.4	13.8	13.5	0.0	0.0	67.4	0.0	559.9	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
3,235,102	3,218,924	3,218,924	0	3,218,924	3,273,795	33.00%	1,080,352	1,074,940	1,074,940

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Eric Hoops, Superintendent
USD 272 Waconda
Box 326
Cawker City, KS 67430-0326

Dear Mr. Hoops,

For the 2026-2027 school year, the legal General Fund is **$3,911,128** and the legal Local Option Budget (LOB) is **$1,304,404**.

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 272 Waconda

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
293.7	301.7	299.3	295.4	299.3	10.0	309.3	148.8	0.0	9.1

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
70.2	13.7	46.4	0.0	0.0	78.4	1.0	676.9	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
3,911,128	3,985,664	3,911,128	0	3,911,128	3,952,738	33.00%	1,304,404	1,329,337	1,304,404

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

Casey Seyfert, Superintendent
USD 273 Beloit
PO Box 547
Beloit, KS 67420-0547

Dear Mr. Seyfert,

For the 2026-2027 school year, the legal General Fund is **$8,827,051** and the legal Local Option Budget (LOB) is **$2,947,515**.

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 273 Beloit

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
798.7	775.1	769.9	791.1	791.1	39.5	830.6	252.4	3.3	20.0

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
157.3	5.1	59.6	0.0	0.0	199.4	0.0	1,527.7	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
8,827,051	8,846,118	8,827,051	0	8,827,051	8,931,865	33.00%	2,947,515	2,953,894	2,947,515

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

Julie Crum, Superintendent
USD 274 Oakley
621 Center Avenue, Suite 103

Oakley, KS 67748

Dear Ms. Crum,

For the 2026-2027 school year, the legal General Fund is **$4,960,413** and the legal Local Option Budget (LOB) is **$1,656,920**.

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.

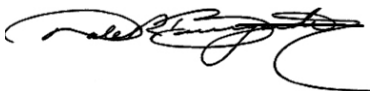
To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

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 274 Oakley

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
399.3	423.1	442.7	419.3	442.7	6.5	449.2	194.7	4.3	14.1

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
73.6	3.5	23.7	0.0	0.0	95.4	0.0	858.5	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
4,960,413	5,118,730	4,960,413	0	4,960,413	5,020,970	33.00%	1,656,920	1,662,719	1,656,920

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

Lamar Bergsten, Superintendent
USD 275 Triplains
Box 97
Winona, KS 67764-0097

Dear Mr. Bergsten,

For the 2026-2027 school year, the legal General Fund is **$1,239,381** and the legal Local Option Budget (LOB) is **$413,911**.

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 275 Triplains

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
72.0	71.5	75.5	79.7	79.7	0.0	79.7	80.8	0.0	0.4

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
14.0	0.1	15.6	0.0	0.0	23.9	0.0	214.5	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
1,239,381	1,330,673	1,239,381	0	1,239,381	1,254,275	33.00%	413,911	444,449	413,911

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Lisa Gehring, Superintendent
USD 281 Graham County
Box 309
Hill City, KS 67642-0309

Dear Mrs. Gehring,

For the 2026-2027 school year, the legal General Fund is **$4,041,711** and the legal Local Option Budget (LOB) is **$1,349,671**.

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 281 Graham 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
363.0	355.5	324.5	312.5	324.5	7.0	331.5	157.0	0.0	14.4

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
69.2	9.2	26.3	0.0	0.0	91.9	0.0	699.5	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
4,041,711	4,417,281	4,041,711	0	4,041,711	4,089,912	33.00%	1,349,671	1,475,304	1,349,671

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

Martin Burke, Superintendent
USD 282 West Elk
PO Box 607
Howard, KS 67349-0607

Dear Mr. Burke,

For the 2026-2027 school year, the legal General Fund is **$7,227,001** and the legal Local Option Budget (LOB) is **$1,490,361**.

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 282 West Elk

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
360.5	352.0	329.5	310.0	329.5	1.0	330.5	156.6	0.0	9.9

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
64.9	7.1	48.9	0.0	0.0	169.8	0.0	787.7	2,675,670

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
7,227,001	8,047,691	7,227,001	0	7,227,001	4,599,879	32.40%	1,490,361	1,535,146	1,490,361

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

Megan Gaston, Superintendent
USD 283 Elk Valley
PO Box 87
Longton, KS 67352

Dear Mrs. Gaston,

For the 2026-2027 school year, the legal General Fund is **$16,494,395** and the legal Local Option Budget (LOB) is **$728,509**.

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 283 Elk 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
114.0	108.5	109.0	104.5	109.0	4.5	113.5	111.1	0.0	3.1

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
31.0	6.7	6.5	0.0	0.0	106.5	0.0	378.4	14,308,000

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
16,494,395	16,675,124	16,494,395	0	16,494,395	2,207,604	33.00%	728,509	769,872	728,509

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 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

Aron Dody, Superintendent
USD 284 Chase County
PO Box 569
Cottonwood Falls, KS 66845-0569

Dear Dr. Dody,

For the 2026-2027 school year, the legal General Fund is **$4,376,835** and the legal Local Option Budget (LOB) is **$1,458,988**.

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 284 Chase 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
355.9	378.6	373.6	358.2	373.6	3.5	377.1	172.7	0.4	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
57.1	0.7	48.3	0.0	0.0	93.0	0.0	756.1	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
4,379,946	4,376,835	4,376,835	0	4,376,835	4,421,177	33.00%	1,458,988	1,461,694	1,458,988

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

Greg Brown, Superintendent
USD 285 Cedar Vale
PO Box 458
Cedar Vale, KS 67024-0458

Dear Mr. Brown,

For the 2026-2027 school year, the legal General Fund is **$1,682,554** and the legal Local Option Budget (LOB) is **$551,793**.

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 285 Cedar Vale

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
123.5	119.0	109.5	103.5	109.5	2.0	111.5	109.7	0.0	1.3

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
22.3	2.9	8.3	0.0	0.0	35.2	0.0	291.2	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
1,682,554	1,704,488	1,682,554	0	1,682,554	1,703,065	32.40%	551,793	558,903	551,793

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

Jamie Wetig, Superintendent
USD 286 Chautauqua Co Community
416 E. Elm, Ste. B
Sedan, KS 67361-1499

Dear Mr. Wetig,

For the 2026-2027 school year, the legal General Fund is **$3,985,130** and the legal Local Option Budget (LOB) is **$1,300,501**.

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 286 Chautauqua Co Community

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
340.1	333.0	305.6	280.8	305.6	4.5	310.1	149.1	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
65.3	10.8	32.3	0.0	0.0	108.6	0.0	686.8	16,800

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
3,985,130	4,286,120	3,985,130	0	3,985,130	4,013,891	32.40%	1,300,501	1,404,872	1,300,501

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

Matthew Brenzikofer, Superintendent
USD 287 West Franklin
510 E. Franklin St
Pomona, KS 66076

Dear Mr. Brenzikofer,

For the 2026-2027 school year, the legal General Fund is **$7,265,257** and the legal Local Option Budget (LOB) is **$2,381,327**.

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 287 West Franklin

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
586.5	620.0	589.5	582.5	598.7	3.5	602.2	229.7	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
124.9	14.7	81.0	0.0	0.0	188.7	0.0	1,257.4	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
7,265,257	7,380,239	7,265,257	0	7,265,257	7,349,774	32.40%	2,381,327	2,419,090	2,381,327

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).
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PRELIMINARY LEGAL MAX

November 16, 2026

Nathan Hinrichs, Superintendent
USD 288 Central Heights
3521 Ellis Road
Richmond, KS 66080-9801

Dear Mr. Hinrichs,

For the 2026-2027 school year, the legal General Fund is **$6,111,308** and the legal Local Option Budget (LOB) is **$2,022,147**.

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 288 Central Heights

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
540.0	519.9	502.6	507.0	507.0	8.0	515.0	211.7	0.0	22.4

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
106.0	11.6	65.7	0.0	0.0	115.4	0.0	1,047.8	57,120

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
6,111,308	6,213,749	6,111,308	0	6,111,308	6,127,719	33.00%	2,022,147	2,064,282	2,022,147

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

Ryan Bradbury, Superintendent
USD 289 Wellsville
602 Walnut
Wellsville, KS 66092

Dear Mr. Bradbury,

For the 2026-2027 school year, the legal General Fund is **$8,509,343** and the legal Local Option Budget (LOB) is **$2,780,803**.

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.

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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 289 Wellsville

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
744.5	778.0	774.5	725.5	774.5	16.0	790.5	251.0	0.0	27.9

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
100.7	0.0	52.3	0.0	0.0	219.3	0.0	1,441.7	179,200

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
8,509,343	8,812,904	8,509,343	0	8,509,343	8,426,677	33.00%	2,780,803	2,829,897	2,780,803

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Ryan Cobbs, Superintendent
USD 290 Ottawa
1404 S Ash
Ottawa, KS 66067-2223

Dear Dr. Cobbs,

For the 2026-2027 school year, the legal General Fund is **$19,659,439** and the legal Local Option Budget (LOB) is **$6,473,660**.

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 290 Ottawa

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
2,116.2	2,006.9	1,957.3	1,930.6	1,957.3	45.5	2,002.8	70.2	6.1	52.3

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
475.8	90.6	72.5	0.0	0.0	587.0	0.0	3,357.3	260,960

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
19,659,439	19,881,693	19,659,439	0	19,659,439	19,617,153	33.00%	6,473,660	6,588,469	6,473,660

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

Keith Hall, Superintendent
USD 291 Grinnell Public Schools
P.O. Box 68
Grinnell, KS 67738-0068

Dear Mr. Hall,

For the 2026-2027 school year, the legal General Fund is **$1,052,752** and the legal Local Option Budget (LOB) is **$358,647**.

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 291 Grinnell 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
67.0	66.6	65.1	72.8	72.8	1.0	73.8	74.9	0.0	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
14.5	1.8	12.5	0.0	0.0	11.2	0.0	192.2	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
1,110,532	1,052,752	1,052,752	0	1,052,752	1,145,380	33.00%	377,975	358,647	358,647

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 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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

Bryant Briggs, Superintendent
USD 292 Wheatland
P.O. Box 165
Grainfield, KS 67737-0165

Dear Mr. Briggs,

For the 2026-2027 school year, the legal General Fund is **$1,560,060** and the legal Local Option Budget (LOB) is **$522,466**.

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 292 Wheatland

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	111.5	93.5	96.0	96.0	0.0	96.0	97.4	0.0	4.7

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
17.9	0.9	19.7	0.0	0.0	33.4	0.0	270.0	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
1,560,060	1,588,950	1,560,060	0	1,560,060	1,583,231	33.00%	522,466	530,584	522,466

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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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

Kurt Brown, Superintendent
USD 293 Quinter Public Schools
PO Box 540
Quinter, KS 67752

Dear Mr. Brown,

For the 2026-2027 school year, the legal General Fund is $3,499,157 and the legal Local Option Budget (LOB) is $1,168,344.

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 293 Quinter 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
289.2	275.2	284.8	269.4	284.8	6.0	290.8	147.9	0.7	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
43.1	1.6	22.3	0.0	0.0	85.7	0.0	605.6	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
3,499,157	3,562,715	3,499,157	0	3,499,157	3,540,436	33.00%	1,168,344	1,189,605	1,168,344

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

Jeremy Holloway, Superintendent
USD 294 Oberlin
131 E Commercial
Oberlin, KS 67749

Dear Mr. Holloway,

For the 2026-2027 school year, the legal General Fund is **$4,322,522** and the legal Local Option Budget (LOB) is **$1,417,140**.

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 294 Oberlin

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
367.5	345.6	338.4	308.6	338.4	9.5	347.9	162.8	5.6	13.4

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
78.4	15.6	25.0	0.0	0.0	99.4	0.0	748.1	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
4,322,522	4,406,303	4,322,522	0	4,322,522	4,373,888	32.40%	1,417,140	1,444,656	1,417,140

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

Mark Penka, Superintendent
USD 297 St Francis Comm Sch
PO Box 1110
St Francis, KS 67756-1110

Dear Mr. Penka,

For the 2026-2027 school year, the legal General Fund is **$3,250,125** and the legal Local Option Budget (LOB) is **$1,066,100**.

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 297 St Francis Comm 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
298.5	291.0	273.3	266.0	273.3	0.0	273.3	151.7	1.9	9.6

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
43.6	0.0	27.8	0.0	0.0	54.6	0.0	562.5	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
3,250,125	3,321,772	3,250,125	0	3,250,125	3,290,432	32.40%	1,066,100	1,089,631	1,066,100

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

Nikki Flinn, Superintendent
USD 298 Lincoln
PO Box 289
Lincoln, KS 67455-0289

Dear Mrs. Flinn,

For the 2026-2027 school year, the legal General Fund is **$3,613,561** and the legal Local Option Budget (LOB) is **$1,184,794**.

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 298 Lincoln

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
311.1	308.1	282.0	271.0	282.0	12.0	294.0	147.0	0.2	10.7

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
61.0	6.4	27.2	0.0	0.0	78.9	0.0	625.4	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
3,613,561	3,922,347	3,613,561	0	3,613,561	3,656,771	32.40%	1,184,794	1,286,196	1,184,794

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 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

Jeff Starkey, Superintendent
USD 299 Sylvan Grove
PO Box 303
Sylvan Grove, KS 67481

Dear Mr. Starkey,

For the 2026-2027 school year, the legal General Fund is **$3,576,004** and the legal Local Option Budget (LOB) is **$1,148,418**.

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 299 Sylvan Grove

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
266.4	244.6	273.3	279.0	279.0	7.5	286.5	189.1	0.0	6.2

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
60.5	6.2	41.4	0.0	0.0	69.8	0.0	659.7	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
3,811,747	3,576,004	3,576,004	0	3,576,004	3,858,434	32.40%	1,250,133	1,148,418	1,148,418

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 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

Michael Baldwin, Superintendent
USD 300 Comanche County
PO Box 721
Coldwater, KS 67029-0721

Dear Mr. Baldwin,

For the 2026-2027 school year, the legal General Fund is $3,517,069 and the legal Local Option Budget (LOB) is $1,152,578.

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 300 Comanche 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
303.0	297.5	277.8	261.0	277.8	1.5	279.3	150.6	0.0	4.3

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
63.4	12.6	0.0	0.0	0.0	98.5	0.0	608.7	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
3,517,069	3,966,597	3,517,069	0	3,517,069	3,557,341	32.40%	1,152,578	1,300,217	1,152,578

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

Heather Stapp, Superintendent
USD 303 Ness City
414 E Chestnut
Ness City, KS 67560

Dear Mrs. Stapp,

For the 2026-2027 school year, the legal General Fund is **$2,923,090** and the legal Local Option Budget (LOB) is **$967,099**.

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 303 Ness 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
250.5	247.7	255.0	238.5	255.0	12.0	267.0	152.6	3.7	6.6

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
33.9	0.0	6.6	0.0	0.0	35.5	0.0	505.9	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
2,923,090	3,076,785	2,923,090	0	2,923,090	2,984,874	32.40%	967,099	1,017,577	967,099

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

Heath Hogan, Superintendent
USD 305 Salina
Box 797
Salina, KS 67402-0797

Dear Mr. Hogan,

For the 2026-2027 school year, the legal General Fund is $61,938,162 and the legal Local Option Budget (LOB) is $20,571,457.

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 305 Salina

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
6,444.9	6,348.4	6,302.0	6,094.7	6,302.0	105.0	6,407.0	224.5	121.3	129.6

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
1,588.0	344.5	183.9	0.0	0.0	1,667.0	0.0	10,665.8	311,170

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
61,938,162	62,611,176	61,938,162	0	61,938,162	62,337,749	33.00%	20,571,457	20,807,453	20,571,457

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

Theodore Brown, Superintendent
USD 306 Southeast Of Saline
5056 E. K-4 Highway
Gypsum, KS 67448-9762

Dear Mr. Brown,

For the 2026-2027 school year, the legal General Fund is **$7,340,949** and the legal Local Option Budget (LOB) is **$2,407,439**.

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 306 Southeast Of Saline

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
667.5	683.5	695.8	688.5	695.8	0.0	695.8	243.3	0.0	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
83.7	0.0	90.3	0.0	0.0	141.1	0.0	1,270.5	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
7,340,949	7,461,709	7,340,949	0	7,340,949	7,430,366	32.40%	2,407,439	2,447,100	2,407,439

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 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

Brian Rowley, Superintendent
USD 307 Ell-Saline
P.O. Box 157
Brookville, KS 67425-0157

Dear Mr. Rowley,

For the 2026-2027 school year, the legal General Fund is **$5,009,526** and the legal Local Option Budget (LOB) is **$1,673,282**.

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 307 Ell-Saline

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
408.5	422.5	417.5	430.0	430.0	2.5	432.5	189.9	2.2	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
88.1	8.7	41.7	0.0	0.0	92.1	0.0	867.0	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
5,009,526	5,374,118	5,009,526	0	5,009,526	5,070,551	33.00%	1,673,282	1,795,242	1,673,282

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Dawn Johnson, Superintendent
USD 308 Hutchinson Public Schools
1520 North Plum
Hutchinson, KS 67501

Dear Dr. Johnson,

For the 2026-2027 school year, the legal General Fund is **$39,492,718** and the legal Local Option Budget (LOB) is **$12,313,904**.

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 308 Hutchinson 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
3,734.2	3,642.0	3,570.6	3,412.5	3,570.6	86.5	3,657.1	128.1	30.9	70.0

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
1,150.0	249.5	19.1	0.0	0.0	1,200.5	0.0	6,505.2	1,905,672

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
39,492,718	40,827,217	39,492,718	0	39,492,718	38,005,878	32.40%	12,313,904	12,710,138	12,313,904

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

Curtis Nightingale, Superintendent
USD 309 Nickerson
4501 West Fourth
Hutchinson, KS 67501-9131

Dear Mr. Nightingale,

For the 2026-2027 school year, the legal General Fund is **$9,755,938** and the legal Local Option Budget (LOB) is **$3,029,037**.

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 309 Nickerson

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
891.8	850.5	803.0	771.6	803.0	19.5	822.5	252.2	5.7	15.8

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
184.9	32.2	60.7	0.0	0.0	225.2	0.0	1,599.2	515,760

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
9,755,938	9,880,673	9,755,938	0	9,755,938	9,348,881	32.40%	3,029,037	3,081,223	3,029,037

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.
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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

Richard Spencer, Superintendent
USD 310 Fairfield
16115 South Langdon Road

Langdon, KS 67583-9052

Dear Mr. Spencer,

For the 2026-2027 school year, the legal General Fund is **$3,474,274** and the legal Local Option Budget (LOB) is **$1,157,206**.

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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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year 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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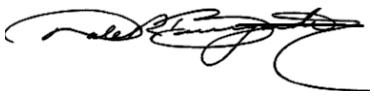
If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

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 310 Fairfield

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
242.5	238.2	224.6	216.3	224.6	9.5	234.1	154.2	1.1	6.7

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
56.1	10.5	58.4	0.0	0.0	89.9	0.0	611.0	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
3,530,358	3,617,028	3,530,358	-56,084	3,474,274	3,571,623	32.40%	1,157,206	1,185,671	1,157,206

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 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

Ashley Anderson, Superintendent
USD 311 Pretty Prairie
PO Box 218
Pretty Prairie, KS 67570-0218

Dear Mrs. Anderson,

For the 2026-2027 school year, the legal General Fund is **$3,023,122** and the legal Local Option Budget (LOB) is **$1,021,799**.

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 311 Pretty Prairie

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
269.9	254.4	251.5	244.6	251.5	5.0	256.5	153.8	0.0	4.0

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
37.3	0.0	27.0	0.0	0.0	60.7	0.0	539.3	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
3,116,075	3,172,522	3,116,075	-92,953	3,023,122	3,153,700	32.40%	1,021,799	1,038,498	1,021,799

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

Craig Idacavage, Superintendent
USD 312 Haven Public Schools
P.O. Box 130
Haven, KS 67543-0130

Dear Mr. Idacavage,

For the 2026-2027 school year, the legal General Fund is **$7,769,108** and the legal Local Option Budget (LOB) is **$2,557,399**.

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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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 312 Haven 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
724.5	694.7	673.5	660.0	673.5	33.0	706.5	244.5	2.6	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
139.4	12.5	75.0	0.0	0.0	160.2	0.0	1,370.8	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
7,954,082	7,850,878	7,850,878	-81,770	7,769,108	8,074,775	32.40%	2,616,227	2,557,399	2,557,399

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

Cindy Couchman, Superintendent
USD 313 Buhler
406 W 7th
Buhler, KS 67522

Dear Mrs. Couchman,

For the 2026-2027 school year, the legal General Fund is **$19,702,499** and the legal Local Option Budget (LOB) is **$6,384,614**.

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 313 Buhler

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
2,198.1	2,142.0	2,131.0	2,152.4	2,152.4	50.0	2,202.4	77.2	3.0	49.6

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
394.0	18.9	158.6	0.0	0.0	515.2	0.0	3,418.9	574,000

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
20,328,404	19,702,499	19,702,499	0	19,702,499	19,983,971	33.00%	6,594,710	6,384,614	6,384,614

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

Jessica McCoy, Superintendent
USD 314 Brewster
PO Box 220
Brewster, KS 67732-0220

Dear Mrs. McCoy,

For the 2026-2027 school year, the legal General Fund is **$1,335,518** and the legal Local Option Budget (LOB) is **$443,190**.

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 314 Brewster

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
96.9	105.0	94.5	76.4	94.5	1.0	95.5	96.9	0.0	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
8.2	0.0	8.7	0.0	0.0	19.9	0.0	229.2	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
1,335,518	1,404,098	1,335,518	0	1,335,518	1,342,999	33.00%	443,190	464,257	443,190

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 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

Kevin Warner, Superintendent
USD 315 Colby Public Schools
600 W Third St
Colby, KS 67701-2000

Dear Dr. Warner,

For the 2026-2027 school year, the legal General Fund is **$8,711,491** and the legal Local Option Budget (LOB) is **$2,999,015**.

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 315 Colby 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
908.1	921.1	886.9	874.9	886.9	8.5	895.4	252.4	10.2	31.3

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
134.6	1.6	47.8	0.0	0.0	134.7	0.0	1,508.0	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
8,713,224	8,711,491	8,711,491	0	8,711,491	9,089,680	33.00%	2,999,594	2,999,015	2,999,015

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

Ashley Arnberger, Superintendent
USD 316 Golden Plains
335 School Street
Rexford, KS 67753

Dear Mrs. Arnberger,

For the 2026-2027 school year, the legal General Fund is **$2,298,488** and the legal Local Option Budget (LOB) is **$785,004**.

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.**

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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 316 Golden 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
143.5	145.5	148.0	153.2	153.2	3.5	156.7	135.4	5.0	5.2

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
39.2	8.5	19.2	0.0	0.0	42.5	0.0	411.7	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
2,378,803	2,298,488	2,298,488	0	2,298,488	2,504,265	32.40%	811,382	785,004	785,004

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.
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

Josh Meyer, Superintendent
USD 320 Wamego
1008 8th Street
Wamego, KS 66547-9520

Dear Mr. Meyer,

For the 2026-2027 school year, the legal General Fund is **$13,170,893** and the legal Local Option Budget (LOB) is **$4,329,732**.

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 320 Wamego

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
1,589.5	1,560.8	1,492.8	1,458.7	1,492.8	10.5	1,503.3	113.3	2.4	41.2

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
183.9	0.0	93.9	0.0	0.0	309.8	0.0	2,247.8	183,105

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
13,170,893	13,174,078	13,170,893	0	13,170,893	13,140,871	33.00%	4,336,487	4,329,732	4,329,732

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 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

Kerry Lacock, Superintendent
USD 321 Kaw Valley
411 West Lasley
St. Marys, KS 66536-1715

Dear Mr. Lacock,

For the 2026-2027 school year, the legal General Fund is **$10,394,622** and the legal Local Option Budget (LOB) is **$3,468,257**.

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 321 Kaw 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
1,028.0	1,003.4	961.1	928.4	961.1	13.5	974.6	248.5	0.0	26.6

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
124.9	0.8	81.1	0.0	0.0	342.5	0.0	1,799.0	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
10,394,622	11,372,260	10,394,622	0	10,394,622	10,509,871	33.00%	3,468,257	3,795,289	3,468,257

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).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
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Col 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

Cathi Wilson, Superintendent
USD 322 Onaga-Havensville-Wheaton
PO Box 60
Onaga, KS 66521

Dear Dr. Wilson,

For the 2026-2027 school year, the legal General Fund is **$3,398,620** and the legal Local Option Budget (LOB) is **$1,142,595**.

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 322 Onaga-Havensville-Wheaton

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
311.0	295.0	286.5	262.3	286.5	7.0	293.5	147.2	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
48.9	3.5	44.0	0.0	0.0	44.6	0.0	588.6	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
3,400,931	3,398,620	3,398,620	0	3,398,620	3,464,752	33.00%	1,143,368	1,142,595	1,142,595

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

Steve Splichal, Superintendent
USD 323 Rock Creek
9353 Flush Road
St. George, KS 66535

Dear Mr. Splichal,

For the 2026-2027 school year, the legal General Fund is **$11,672,178** and the legal Local Option Budget (LOB) is **$3,854,390**.

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.

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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 323 Rock Creek

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
1,283.0	1,290.0	1,295.0	1,269.0	1,295.0	8.0	1,303.0	186.9	2.2	28.2

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
106.0	0.0	159.5	0.0	0.0	248.7	1.0	2,035.5	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
11,800,319	11,872,544	11,800,319	-128,141	11,672,178	11,896,264	32.40%	3,854,390	3,880,008	3,854,390

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

Michael Gower, Superintendent
USD 325 Phillipsburg
240 S 7th
Phillipsburg, KS 67661-2798

Dear Mr. Gower,

For the 2026-2027 school year, the legal General Fund is **$5,761,244** and the legal Local Option Budget (LOB) is **$1,900,996**.

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 325 Phillipsburg

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
551.5	533.8	509.1	488.7	509.1	8.5	517.6	212.3	0.0	18.7

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
93.4	5.1	25.4	0.0	0.0	123.6	1.0	997.1	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
5,761,244	5,850,225	5,761,244	0	5,761,244	5,867,272	32.40%	1,900,996	1,930,220	1,900,996

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

Bill Lowry, Superintendent
USD 326 Logan
Box 98
Logan, KS 67646-0098

Dear Mr. Lowry,

For the 2026-2027 school year, the legal General Fund is **$1,813,714** and the legal Local Option Budget (LOB) is **$583,300**.

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 326 Logan

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
109.7	112.0	117.8	116.1	117.8	5.0	122.8	117.1	0.0	4.7

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
25.7	2.3	15.4	0.0	0.0	26.1	0.0	314.1	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
1,814,870	1,813,714	1,813,714	0	1,813,714	1,903,341	32.40%	616,682	583,300	583,300

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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PRELIMINARY LEGAL MAX

November 16, 2026

Kenneth Cravens, Superintendent
USD 327 Ellsworth
P.O. Box 306
Ellsworth, KS 67439-0306

Dear Mr. Cravens,

For the 2026-2027 school year, the legal General Fund is **$6,699,533** and the legal Local Option Budget (LOB) is **$2,241,095**.

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 327 Ellsworth

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
641.8	625.2	623.0	611.0	623.0	0.0	623.0	233.3	0.4	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
85.2	0.0	68.8	0.0	0.0	134.4	1.0	1,162.3	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
6,715,769	7,104,051	6,715,769	-16,236	6,699,533	6,791,196	33.00%	2,241,095	2,370,980	2,241,095

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

Troy Pitsch, Superintendent
USD 329 Wabaunsee
PO Box 157
Alma, KS 66401-0157

Dear Dr. Pitsch,

For the 2026-2027 school year, the legal General Fund is **$4,049,044** and the legal Local Option Budget (LOB) is **$1,389,263**.

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 329 Wabaunsee

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
378.7	364.6	351.4	339.5	351.4	3.0	354.4	165.0	0.0	11.1

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
45.0	0.0	51.6	0.0	0.0	72.7	0.0	699.8	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
4,049,044	4,294,831	4,049,044	0	4,049,044	4,209,887	33.00%	1,389,263	1,467,735	1,389,263

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

George Seiler, Superintendent
USD 330 Mission Valley
PO Box 158
Eskridge, KS 66423-0158

Dear Dr. Seiler,

For the 2026-2027 school year, the legal General Fund is **$5,378,215** and the legal Local Option Budget (LOB) is **$1,802,020**.

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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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 330 Mission 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
426.8	427.5	429.5	395.3	429.5	8.0	437.5	191.4	0.0	16.7

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
64.4	1.4	74.6	0.0	0.0	148.3	0.0	934.3	28,000

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
5,426,385	5,549,991	5,426,385	-48,170	5,378,215	5,460,668	33.00%	1,802,020	1,848,988	1,802,020

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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KANSAS STATE DEPARTMENT OF EDUCATION

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Topeka, Kansas 66612-1212
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PRELIMINARY LEGAL MAX

November 16, 2026

Kip Wilson, Superintendent
USD 331 Kingman - Norwich
625 North Spruce Street
Kingman, KS 67068

Dear Mr. Wilson,

For the 2026-2027 school year, the legal General Fund is **$9,135,871** and the legal Local Option Budget (LOB) is **$3,016,838**.

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 331 Kingman - Norwich

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
808.7	790.8	787.4	745.6	787.4	23.0	810.4	251.9	2.8	15.5

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
177.6	25.5	60.1	0.0	0.0	220.0	0.0	1,563.8	100,235

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
9,135,871	9,288,745	9,135,871	0	9,135,871	9,141,934	33.00%	3,016,838	3,067,478	3,016,838

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

Kelly Arnberger, Superintendent
USD 332 Cunningham
PO Box 67
Cunningham, KS 67035-0067

Dear Dr. Arnberger,

For the 2026-2027 school year, the legal General Fund is **$2,845,665** and the legal Local Option Budget (LOB) is **$932,975**.

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 332 Cunningham

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
206.1	211.0	204.0	202.5	204.0	3.5	207.5	151.3	0.0	7.1

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
39.2	2.3	29.8	0.0	0.0	60.0	0.0	497.2	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
2,872,822	2,845,665	2,845,665	0	2,845,665	2,907,080	32.40%	941,894	932,975	932,975

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Thomas DeBauche, Superintendent
USD 333 Concordia
217 W 7th
Concordia, KS 66901-2803

Dear Mr. DeBauche,

For the 2026-2027 school year, the legal General Fund is **$11,195,416** and the legal Local Option Budget (LOB) is **$3,726,148**.

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 333 Concordia

2026-2027 Legal Maximum General Fund and LOB Budget

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

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1,072.2	1,085.0	1,087.1	1,065.9	1,087.1	15.0	1,102.1	233.3	1.9	24.1

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
241.5	35.3	51.6	0.0	0.0	241.3	0.0	1,931.1	37,520

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
11,195,416	11,403,324	11,195,416	0	11,195,416	11,291,359	33.00%	3,726,148	3,793,024	3,726,148

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Jim Howard, Superintendent
USD 335 North Jackson
12692 266th Road
Holton, KS 66436-1794

Dear Mr. Howard,

For the 2026-2027 school year, the legal General Fund is **$5,510,479** and the legal Local Option Budget (LOB) is **$1,807,771**.

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.

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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 335 North Jackson

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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455.7	452.5	472.5	450.0	472.5	10.0	482.5	223.8	0.0	4.8

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
87.6	4.4	69.4	0.0	0.0	81.2	0.0	953.7	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
5,510,479	5,687,285	5,510,479	0	5,510,479	5,579,539	32.40%	1,807,771	1,865,839	1,807,771

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).
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

Trevor Ashcraft, Superintendent
USD 336 Holton
P.O. Box 352
Holton, KS 66436-1947

Dear Mr. Ashcraft,

For the 2026-2027 school year, the legal General Fund is **$9,361,906** and the legal Local Option Budget (LOB) is **$3,128,897**.

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 336 Holton

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
1,007.6	987.7	917.4	847.5	917.4	20.0	937.4	250.9	12.1	18.5

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
162.1	11.2	57.4	0.0	0.0	143.0	0.0	1,592.6	159,863

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
9,361,906	9,847,651	9,361,906	0	9,361,906	9,481,505	33.00%	3,128,897	3,290,673	3,128,897

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

Aaric Davis, Superintendent
USD 337 Royal Valley
PO Box 219
Mayetta, KS 66509-0219

Dear Mr. Davis,

For the 2026-2027 school year, the legal General Fund is **$9,095,007** and the legal Local Option Budget (LOB) is **$2,981,279**.

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 337 Royal 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
823.1	831.0	791.0	787.8	815.0	16.0	831.0	252.4	0.7	12.6

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
177.1	24.3	106.7	0.0	0.0	168.5	0.0	1,573.3	4,480

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
9,095,007	9,131,773	9,095,007	0	9,095,007	9,201,479	32.40%	2,981,279	2,991,147	2,981,279

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

John Hamon, Superintendent
USD 338 Valley Falls
700 Oak Street
Valley Falls, KS 66088-1263

Dear Mr. Hamon,

For the 2026-2027 school year, the legal General Fund is **$4,124,914** and the legal Local Option Budget (LOB) is **$1,377,340**.

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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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 338 Valley Falls

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
366.0	358.5	353.0	353.0	353.0	6.0	359.0	166.6	0.0	11.1

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
52.8	0.0	25.9	0.0	0.0	98.5	0.0	713.9	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
4,124,914	4,137,626	4,124,914	0	4,124,914	4,173,757	33.00%	1,377,340	1,381,592	1,377,340

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

Brad Kempf, Superintendent
USD 339 Jefferson County North
310 5th Street
Winchester, KS 66097-4902

Dear Dr. Kempf,

For the 2026-2027 school year, the legal General Fund is **$4,949,257** and the legal Local Option Budget (LOB) is **$1,650,332**.

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 339 Jefferson 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
436.5	431.8	423.1	426.6	426.6	5.0	431.6	189.7	0.0	12.8

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
53.2	0.0	42.3	0.0	0.0	126.0	0.0	855.6	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
4,949,257	5,264,914	4,949,257	0	4,949,257	5,001,007	33.00%	1,650,332	1,757,796	1,650,332

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Brad Neuenswander, Superintendent
USD 340 Jefferson West
500 Sunflower Blvd
Ozawkie, KS 66070

Dear Dr. Neuenswander,

For the 2026-2027 school year, the legal General Fund is **$8,855,849** and the legal Local Option Budget (LOB) is **$2,931,691**.

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 340 Jefferson West

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
835.4	826.9	840.0	850.4	850.4	9.0	859.4	252.8	0.6	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
113.3	2.0	77.5	0.0	0.0	207.1	0.0	1,520.3	72,800

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
8,857,093	8,855,849	8,855,849	0	8,855,849	8,888,012	33.00%	2,933,044	2,931,691	2,931,691

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.
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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

Dan Wessel, Superintendent
USD 341 Oskaloosa Public Schools
404 Park Street
Oskaloosa, KS 66066-5022

Dear Mr. Wessel,

For the 2026-2027 school year, the legal General Fund is **$5,738,132** and the legal Local Option Budget (LOB) is **$1,914,925**.

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 341 Oskaloosa 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
508.5	474.5	461.5	442.7	481.5	5.5	487.0	204.9	0.0	2.9

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
78.4	3.6	41.7	0.0	0.0	174.6	0.0	993.1	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
5,738,132	5,879,115	5,738,132	0	5,738,132	5,802,802	33.00%	1,914,925	1,962,085	1,914,925

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

Jerome Johnson, Superintendent
USD 342 McLouth
PO Box 40
McLouth, KS 66054-0040

Dear Mr. Johnson,

For the 2026-2027 school year, the legal General Fund is **$5,095,040** and the legal Local Option Budget (LOB) is **$1,661,675**.

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 342 McLouth

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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409.5	407.1	400.0	421.5	421.5	14.0	435.5	190.8	0.0	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
77.9	5.1	37.3	0.0	0.0	123.1	0.0	881.8	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
5,095,040	5,361,406	5,095,040	0	5,095,040	5,155,049	32.40%	1,670,236	1,661,675	1,661,675

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

Josh Woodward, Superintendent
USD 343 Perry Public Schools
PO Box 729
Perry, KS 66073-0729

Dear Dr. Woodward,

For the 2026-2027 school year, the legal General Fund is **$7,863,810** and the legal Local Option Budget (LOB) is **$2,592,788**.

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.

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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 343 Perry 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
751.1	737.6	699.6	679.5	729.4	6.0	735.4	247.3	0.0	8.6

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
92.9	0.0	74.8	0.0	0.0	185.0	1.0	1,345.0	92,400

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
7,863,810	8,042,839	7,863,810	0	7,863,810	7,856,932	33.00%	2,592,788	2,651,738	2,592,788

Column Notes

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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

Don Epps, Superintendent
USD 344 Pleasanton
Box 480
Pleasanton, KS 66075

Dear Mr. Epps,

For the 2026-2027 school year, the legal General Fund is **$4,359,221** and the legal Local Option Budget (LOB) is **$1,323,696**.

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 344 Pleasanton

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
321.2	329.7	306.2	287.5	306.2	9.0	315.2	151.0	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
77.9	16.9	11.5	0.0	0.0	106.6	0.0	686.3	425,600

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
4,391,041	4,359,221	4,359,221	0	4,359,221	4,011,199	33.00%	1,323,696	1,343,024	1,323,696

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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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

Brad Willson, Superintendent
USD 345 Seaman
901 NW Lyman Rd
Topeka, KS 66608-1900

Dear Mr. Willson,

For the 2026-2027 school year, the legal General Fund is **$32,594,554** and the legal Local Option Budget (LOB) is **$10,814,812**.

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 345 Seaman

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
3,569.2	3,484.7	3,408.2	3,275.5	3,408.2	78.5	3,486.7	122.2	3.1	101.0

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
565.3	40.1	196.7	0.0	0.0	1,095.1	1.0	5,611.2	173,040

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
32,594,554	33,895,029	32,594,554	0	32,594,554	32,772,157	33.00%	10,814,812	11,244,089	10,814,812

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

Shawn Thomas, Superintendent
USD 346 Jayhawk
PO Box 278
Mound City, KS 66056-0278

Dear Mr. Thomas,

For the 2026-2027 school year, the legal General Fund is **$6,848,663** and the legal Local Option Budget (LOB) is **$2,244,458**.

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 346 Jayhawk

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
555.8	543.0	545.4	489.5	545.4	6.5	551.9	220.0	0.4	12.9

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
125.8	27.3	58.2	0.0	0.0	188.8	0.0	1,185.3	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
6,848,663	7,157,074	6,848,663	0	6,848,663	6,927,341	32.40%	2,244,458	2,338,393	2,244,458

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

Lori Amaro, Superintendent
USD 347 Kinsley-Offerle
120 W 8th St
Kinsley, KS 67547-1168

Dear Dr. Amaro,

For the 2026-2027 school year, the legal General Fund is **$3,369,152** and the legal Local Option Budget (LOB) is **$1,130,459**.

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.

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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 347 Kinsley-Offerle

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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273.0	236.0	249.0	256.5	256.5	4.0	260.5	153.4	4.1	14.0

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
54.7	6.2	28.2	0.0	0.0	64.6	0.0	585.7	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
3,384,175	3,369,152	3,369,152	0	3,369,152	3,440,862	33.00%	1,135,484	1,130,459	1,130,459

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

Mark Dodge, Superintendent
USD 348 Baldwin City
715 Chapel Street
Baldwin City, KS 66006-0067

Dear Mr. Dodge,

For the 2026-2027 school year, the legal General Fund is **$12,044,222** and the legal Local Option Budget (LOB) is **$3,966,519**.

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 348 Baldwin 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
1,306.3	1,288.4	1,256.4	1,226.2	1,256.4	13.0	1,269.4	196.5	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
143.3	0.0	88.7	0.0	0.0	336.8	0.0	2,056.7	168,560

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
12,052,173	12,260,286	12,052,173	-7,951	12,044,222	12,019,756	33.00%	3,966,519	4,025,084	3,966,519

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

Kimberly Ghumm, Superintendent
USD 349 Stafford
P O Box 400
Stafford, KS 67578-0400

Dear Mrs. Ghumm,

For the 2026-2027 school year, the legal General Fund is **$3,273,406** and the legal Local Option Budget (LOB) is **$1,084,626**.

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 349 Stafford

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
235.2	244.2	234.9	215.5	234.9	6.0	240.9	154.4	3.0	8.2

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
49.4	7.0	10.3	0.0	0.0	99.7	0.0	572.9	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
3,310,216	3,445,421	3,310,216	-36,810	3,273,406	3,347,612	32.40%	1,084,626	1,129,032	1,084,626

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 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

Jana Hare, Superintendent
USD 350 St John-Hudson
505 N. Broadway
St. John, KS 67576-1836

Dear Dr. Hare,

For the 2026-2027 school year, the legal General Fund is $3,818,962 and the legal Local Option Budget (LOB) is $1,282,864.

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 350 St John-Hudson

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
308.6	321.4	311.1	293.1	311.1	8.0	319.1	152.4	4.2	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
52.8	1.8	20.6	0.0	0.0	100.7	0.0	665.1	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
3,848,548	3,928,840	3,848,548	-29,586	3,818,962	3,887,467	33.00%	1,282,864	1,305,478	1,282,864

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

Mike Sanders, Superintendent
USD 351 Macksville
PO Box 487
Macksville, KS 67557-0487

Dear Mr. Sanders,

For the 2026-2027 school year, the legal General Fund is **$2,397,870** and the legal Local Option Budget (LOB) is **$800,680**.

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 351 Macksville

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
164.5	171.5	149.0	143.0	149.0	3.0	152.0	133.2	3.9	0.2

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
42.6	9.2	16.6	0.0	0.0	57.3	0.0	415.0	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
2,397,870	2,822,553	2,397,870	0	2,397,870	2,426,303	33.00%	800,680	942,741	800,680

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

Bill Biermann, Superintendent
USD 352 Goodland
PO Box 509
Goodland, KS 67735-0509

Dear Mr. Biermann,

For the 2026-2027 school year, the legal General Fund is **$8,633,488** and the legal Local Option Budget (LOB) is **$2,831,744**.

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

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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 352 Goodland

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
838.7	848.5	825.1	796.5	825.1	14.0	839.1	252.6	6.8	17.4

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
171.8	19.8	38.3	0.0	0.0	148.4	0.0	1,494.2	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
8,633,488	8,818,961	8,633,488	0	8,633,488	8,739,951	32.40%	2,831,744	2,892,659	2,831,744

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

Adam Hatfield, Superintendent
USD 353 Wellington
Box 648
Wellington, KS 67152-0648

Dear Mr. Hatfield,

For the 2026-2027 school year, the legal General Fund is **$13,470,829** and the legal Local Option Budget (LOB) is **$4,414,137**.

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 353 Wellington

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
1,435.6	1,386.0	1,353.4	1,271.6	1,353.4	6.5	1,359.9	168.7	3.3	34.4

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
285.1	41.8	47.5	0.0	0.0	390.7	0.0	2,331.4	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
13,470,829	14,206,369	13,470,829	0	13,470,829	13,623,880	32.40%	4,414,137	4,655,710	4,414,137

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

Ben Jacobs, Superintendent
USD 355 Ellinwood Public Schools
300 N. Schiller
Ellinwood, KS 67526

Dear Mr. Jacobs,

For the 2026-2027 school year, the legal General Fund is **$4,530,804** and the legal Local Option Budget (LOB) is **$1,529,524**.

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 355 Ellinwood 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
431.7	422.2	400.5	378.6	400.5	0.0	400.5	180.2	0.0	15.5

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
68.7	5.7	16.4	0.0	0.0	105.8	0.0	792.8	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
4,580,798	4,645,091	4,580,798	-49,994	4,530,804	4,634,921	33.00%	1,529,524	1,534,549	1,529,524

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 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

Jeff Sells, Superintendent
USD 356 Conway Springs
110 N. Monnet
Conway Springs, KS 67031

Dear Mr. Sells,

For the 2026-2027 school year, the legal General Fund is **$4,220,602** and the legal Local Option Budget (LOB) is **$1,395,157**.

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 356 Conway 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
362.1	359.4	370.9	373.0	373.0	3.0	376.0	172.3	0.2	6.6

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
44.5	0.0	30.6	0.0	0.0	106.4	0.0	736.6	22,400

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
4,278,475	4,706,047	4,278,475	-57,873	4,220,602	4,306,040	32.40%	1,395,157	1,535,584	1,395,157

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

Randal Chickadonz, Superintendent
USD 357 Belle Plaine
Box 760
Belle Plaine, KS 67013-0760

Dear Mr. Chickadonz,

For the 2026-2027 school year, the legal General Fund is **$6,283,597** and the legal Local Option Budget (LOB) is **$2,048,940**.

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 357 Belle Plaine

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
529.7	530.3	518.7	470.2	518.7	4.0	522.7	213.5	0.2	9.8

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
97.8	11.2	27.4	0.0	0.0	199.8	0.0	1,082.4	29,490

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
6,283,597	6,447,383	6,283,597	0	6,283,597	6,323,888	32.40%	2,048,940	2,101,126	2,048,940

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

Ashley Bugbee, Superintendent
USD 358 Oxford
Box 937
Oxford, KS 67119-0937

Dear Mrs. Bugbee,

For the 2026-2027 school year, the legal General Fund is **$4,386,103** and the legal Local Option Budget (LOB) is **$1,316,824**.

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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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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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 358 Oxford

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
374.7	353.3	338.8	320.6	338.8	7.5	346.3	162.2	0.6	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
56.6	0.7	20.9	0.0	0.0	99.3	0.0	695.3	368,660

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
4,386,103	4,598,522	4,386,103	0	4,386,103	4,064,272	32.40%	1,316,824	1,396,336	1,316,824

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.