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

Luke Greenwood, Superintendent
USD 359 Argonia Public Schools
202 E. Allen
Argonia, KS 67004

Dear Mr. Greenwood,

For the 2026-2027 school year, the legal General Fund is **$2,195,062** and the legal Local Option Budget (LOB) is **$719,173**.

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 359 Argonia 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
129.5	144.0	136.9	139.5	139.5	0.0	139.5	126.9	0.0	4.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
27.1	2.1	9.5	0.0	0.0	69.9	0.0	379.9	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
2,195,062	2,310,044	2,195,062	0	2,195,062	2,219,670	32.40%	719,173	756,937	719,173

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

Stacy Boone, Superintendent
USD 360 Caldwell
22 N. Webb St.
Caldwell, KS 67022-1458

Dear Mrs. Boone,

For the 2026-2027 school year, the legal General Fund is **$3,308,352** and the legal Local Option Budget (LOB) is **$1,111,573**.

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

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

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2025-2026 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 360 Caldwell

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
222.5	215.9	216.3	214.0	216.3	6.5	222.8	153.5	0.0	6.5

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
69.2	15.1	12.4	0.0	0.0	98.1	0.0	577.6	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
3,337,373	3,347,239	3,337,373	-29,021	3,308,352	3,375,432	33.00%	1,113,893	1,111,573	1,111,573

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

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

Dear Mr. Whetzel,

For the 2026-2027 school year, the legal General Fund is **$9,312,578** and the legal Local Option Budget (LOB) is **$3,085,462**.

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 361 Chaparral 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
781.9	770.0	719.5	701.0	719.5	15.0	734.5	247.2	10.5	6.1

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
195.5	42.4	90.0	0.0	0.0	273.9	0.0	1,600.1	67,200

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
9,312,578	9,493,339	9,312,578	0	9,312,578	9,349,884	33.00%	3,085,462	3,149,438	3,085,462

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

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

Dear Dr. Hornback,

For the 2026-2027 school year, the legal General Fund is **$9,987,113** and the legal Local Option Budget (LOB) is **$3,330,883**.

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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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 362 Prairie View

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
826.3	823.6	824.2	816.7	824.2	17.0	841.2	252.6	0.7	16.1

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
162.6	9.8	129.8	0.0	0.0	314.8	0.0	1,727.6	5,040

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
9,987,113	10,446,045	9,987,113	0	9,987,113	10,093,585	33.00%	3,330,883	3,473,911	3,330,883

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Lucas Sullivan, Superintendent
USD 363 Holcomb
Box 8
Holcomb, KS 67851-0008

Dear Mr. Sullivan,

For the 2026-2027 school year, the legal General Fund is $8,235,140 and the legal Local Option Budget (LOB) is $2,718,989.

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 363 Holcomb

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
922.0	847.0	796.3	767.0	796.3	13.0	809.3	251.8	16.7	14.3

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
171.3	24.6	15.2	0.0	0.0	109.1	0.0	1,412.3	128,800

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
8,289,069	8,235,140	8,235,140	0	8,235,140	8,263,374	33.00%	2,726,913	2,718,989	2,718,989

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

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

Dear Mr. Schroeder,

For the 2026-2027 school year, the legal General Fund is **$7,545,490** and the legal Local Option Budget (LOB) is **$2,474,094**.

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 364 Marysville

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
719.2	714.4	672.1	648.4	672.1	14.5	686.6	242.3	0.0	29.6

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
129.2	13.6	56.8	0.0	0.0	162.4	0.0	1,320.5	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
7,629,849	7,545,490	7,545,490	0	7,545,490	7,721,606	32.40%	2,501,800	2,474,094	2,474,094

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Most,

For the 2026-2027 school year, the legal General Fund is **$9,511,210** and the legal Local Option Budget (LOB) is **$3,169,061**.

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 365 Garnett

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
899.5	878.1	836.1	741.0	836.1	6.5	842.6	252.6	0.0	12.7

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
173.8	30.3	63.7	0.0	0.0	267.5	0.0	1,643.2	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
9,511,210	10,025,052	9,511,210	0	9,511,210	9,603,216	33.00%	3,169,061	3,342,821	3,169,061

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

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

Dear Mrs. Splechter,

For the 2026-2027 school year, the legal General Fund is **$4,323,028** and the legal Local Option Budget (LOB) is **$1,416,544**.

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 366 Woodson

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
396.5	398.5	358.3	344.3	358.3	9.0	367.3	169.4	0.0	5.4

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
64.9	3.6	38.2	0.0	0.0	99.0	0.0	747.8	2,240

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,323,028	4,537,107	4,323,028	0	4,323,028	4,372,050	32.40%	1,416,544	1,483,911	1,416,544

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

Scott Kimble, Superintendent
USD 367 Osawatomie
1200 Trojan Dr
Osawatomie, KS 66064-1696

Dear Mr. Kimble,

For the 2026-2027 school year, the legal General Fund is **$11,643,328** and the legal Local Option Budget (LOB) is **$3,616,858**.

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 367 Osawatomie

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
944.8	918.0	861.0	834.9	861.0	25.5	886.5	252.6	3.1	19.8

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
219.7	47.7	34.2	0.0	0.0	413.3	0.0	1,876.9	798,600

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
11,643,328	11,701,552	11,643,328	0	11,643,328	10,960,176	33.00%	3,616,858	3,628,842	3,616,858

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

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

Dear Mr. Meek,

For the 2026-2027 school year, the legal General Fund is **$15,839,001** and the legal Local Option Budget (LOB) is **$5,216,682**.

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 368 Paola

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
1,772.7	1,743.6	1,727.2	1,667.0	1,727.2	0.0	1,727.2	60.5	3.3	39.9

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
273.0	4.9	124.2	0.0	0.0	472.4	0.0	2,705.4	207,200

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
15,839,001	16,665,518	15,839,001	0	15,839,001	15,808,126	33.00%	5,216,682	5,459,442	5,216,682

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

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

Dear Ms. Schwindt,

For the 2026-2027 school year, the legal General Fund is **$1,609,751** and the legal Local Option Budget (LOB) is **$527,340**.

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

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 369 Burrton

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
132.0	110.5	94.0	85.5	94.0	2.0	96.0	97.4	0.0	1.7

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
20.8	3.7	2.9	0.0	0.0	56.1	0.0	278.6	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
1,609,751	1,924,652	1,609,751	0	1,609,751	1,627,594	32.40%	527,340	630,763	527,340

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.
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).
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Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Zehr,

For the 2026-2027 school year, the legal General Fund is **$2,367,247** and the legal Local Option Budget (LOB) is **$776,550**.

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 371 Montezuma

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
178.5	175.5	173.5	179.7	179.7	2.5	182.2	145.1	2.6	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
22.7	0.0	19.4	0.0	0.0	32.5	0.0	409.7	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
2,367,247	2,495,518	2,367,247	0	2,367,247	2,396,760	32.40%	776,550	818,679	776,550

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

Dear Mr. Farrar,

For the 2026-2027 school year, the legal General Fund is **$6,631,764** and the legal Local Option Budget (LOB) is **$2,210,997**.

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 372 Silver Lake

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
663.0	676.0	650.0	653.4	653.4	3.5	656.9	238.4	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
60.0	0.0	49.7	0.0	0.0	127.9	0.0	1,145.7	11,909

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
6,631,764	6,848,977	6,631,764	0	6,631,764	6,699,991	33.00%	2,210,997	2,284,672	2,210,997

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.
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

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

Dear Mr. Van Ranken,

For the 2026-2027 school year, the legal General Fund is **$26,417,480** and the legal Local Option Budget (LOB) is **$8,790,938**.

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 373 Newton

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
2,884.8	2,782.4	2,626.5	2,549.2	2,626.5	61.5	2,688.0	94.2	29.0	53.7

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
725.0	157.3	109.6	0.0	0.0	700.9	0.0	4,557.7	464,534

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
26,798,925	26,419,059	26,419,059	-1,579	26,417,480	26,639,207	33.00%	8,790,938	8,804,275	8,790,938

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Richardson,

For the 2026-2027 school year, the legal General Fund is **$4,364,701** and the legal Local Option Budget (LOB) is **$1,457,986**.

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

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

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

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2025-2026 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 374 Sublette

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
353.2	342.5	350.0	313.2	350.0	3.5	353.5	164.7	31.3	11.0

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
81.8	17.7	17.8	0.0	0.0	77.6	0.0	755.4	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
4,364,701	4,814,807	4,364,701	0	4,364,701	4,418,140	33.00%	1,457,986	1,608,552	1,457,986

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Potter,

For the 2026-2027 school year, the legal General Fund is **$16,762,329** and the legal Local Option Budget (LOB) is **$5,540,419**.

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 375 Circle

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
1,999.1	2,013.1	1,989.6	1,992.3	1,992.3	36.0	2,028.3	71.1	14.1	56.6

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
334.0	20.5	86.9	0.0	0.0	298.1	0.0	2,909.6	224,000

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
17,035,669	16,762,329	16,762,329	0	16,762,329	17,018,156	33.00%	5,615,991	5,540,419	5,540,419

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Goracke,

For the 2026-2027 school year, the legal General Fund is **$4,999,703** and the legal Local Option Budget (LOB) is **$1,676,802**.

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 376 Sterling

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
485.0	474.3	472.0	477.6	477.6	2.0	479.6	203.0	0.0	7.9

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
53.2	0.0	19.6	0.0	0.0	102.0	0.0	865.3	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
4,999,703	5,154,554	4,999,703	0	4,999,703	5,081,218	33.00%	1,676,802	1,728,601	1,676,802

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Gaddis,

For the 2026-2027 school year, the legal General Fund is **$5,575,014** and the legal Local Option Budget (LOB) is **$1,929,817**.

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 377 Atchison Co Comm 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
490.5	477.5	466.0	447.1	466.0	4.0	470.0	200.4	0.0	14.6

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
88.6	9.4	66.8	0.0	0.0	114.1	0.0	963.9	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
5,575,014	5,596,215	5,575,014	0	5,575,014	5,847,931	33.00%	1,929,817	1,935,036	1,929,817

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
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

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

Dear Dr. Flair,

For the 2026-2027 school year, the legal General Fund is **$7,118,496** and the legal Local Option Budget (LOB) is **$2,334,585**.

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 378 Riley 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
684.5	710.6	706.2	686.1	706.2	0.0	706.2	244.5	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
62.0	0.0	72.7	0.0	0.0	130.3	0.0	1,232.0	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
7,118,496	7,341,527	7,118,496	0	7,118,496	7,205,510	32.40%	2,334,585	2,407,835	2,334,585

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 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

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

Dear Mr. Nelson,

For the 2026-2027 school year, the legal General Fund is **$11,275,767** and the legal Local Option Budget (LOB) is **$3,796,387**.

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

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

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2025-2026 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 379 Clay 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
1,284.5	1,222.5	1,178.6	1,115.2	1,228.5	13.5	1,242.0	203.9	0.9	37.8

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
184.4	4.8	85.6	0.0	0.0	192.1	0.0	1,951.5	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
11,275,767	11,639,781	11,275,767	0	11,275,767	11,504,202	33.00%	3,796,387	3,918,154	3,796,387

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 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

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

Dear Mr. Bickford,

For the 2026-2027 school year, the legal General Fund is **$6,228,106** and the legal Local Option Budget (LOB) is **$2,043,006**.

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 380 Vermillion

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
584.1	586.7	579.0	569.2	579.0	23.0	602.0	231.6	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
55.2	0.0	74.7	0.0	0.0	98.1	0.0	1,077.9	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
6,228,106	6,345,977	6,228,106	0	6,228,106	6,305,573	32.40%	2,043,006	2,081,718	2,043,006

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Nathan Reed, Superintendent
USD 381 Spearville
P.O. Box 338
Spearville, KS 67876-0338

Dear Dr. Reed,

For the 2026-2027 school year, the legal General Fund is **$3,706,009** and the legal Local Option Budget (LOB) is **$1,240,899**.

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 381 Spearville

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
340.0	355.0	354.0	344.0	354.0	3.5	357.5	166.1	2.2	9.3

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
41.6	0.0	15.1	0.0	0.0	49.6	0.0	641.4	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
3,706,009	3,978,153	3,706,009	0	3,706,009	3,760,299	33.00%	1,240,899	1,331,934	1,240,899

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

Steve Blankenship, Superintendent
USD 382 Pratt
401 S. Hamilton
Pratt, KS 67124

Dear Mr. Blankenship,

For the 2026-2027 school year, the legal General Fund is **$11,810,786** and the legal Local Option Budget (LOB) is **$3,779,356**.

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 382 Pratt

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
1,146.1	1,143.5	1,129.0	1,129.0	1,129.0	25.5	1,154.5	237.9	24.3	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
210.5	5.3	40.3	0.0	0.0	335.6	1.0	2,022.0	127,670

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
11,810,786	11,948,471	11,810,786	0	11,810,786	11,810,488	32.00%	3,779,356	3,837,458	3,779,356

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Reid,

For the 2026-2027 school year, the legal General Fund is **$60,759,276** and the legal Local Option Budget (LOB) is **$19,940,491**.

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 383 Manhattan-Ogden

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
6,651.1	6,698.4	6,491.1	6,231.5	6,613.5	96.5	6,710.0	235.1	73.8	91.5

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
1,091.4	103.0	379.0	0.0	0.0	1,655.4	1.0	10,340.2	1,013,600

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
60,759,276	61,768,286	60,759,276	0	60,759,276	60,425,729	33.00%	19,940,491	20,298,060	19,940,491

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

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

Dear Mr. Boley,

For the 2026-2027 school year, the legal General Fund is **$2,982,026** and the legal Local Option Budget (LOB) is **$996,185**.

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 384 Blue Valley

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
251.0	242.0	241.0	241.0	244.7	3.5	248.2	154.3	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
14.0	0.0	42.9	0.0	0.0	51.2	0.0	516.1	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,982,026	3,069,851	2,982,026	0	2,982,026	3,018,741	33.00%	996,185	1,025,563	996,185

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

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

Dear Mr. White,

For the 2026-2027 school year, the legal General Fund is $52,067,615 and the legal Local Option Budget (LOB) is $15,158,412.

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 385 Andover

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,573.9	5,649.6	5,682.5	5,706.1	5,706.1	60.0	5,766.1	202.0	21.6	94.3

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
459.3	0.0	213.4	0.0	0.0	1,100.8	0.0	7,857.5	6,666,980

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
52,067,615	52,929,057	52,067,615	0	52,067,615	45,934,581	33.00%	15,158,412	15,330,432	15,158,412

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
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KANSAS
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Woolf,

For the 2026-2027 school year, the legal General Fund is **$3,017,272** and the legal Local Option Budget (LOB) is **$1,007,225**.

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 386 Madison-Virgil

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
211.5	222.0	213.0	206.5	213.0	8.0	221.0	153.3	0.0	8.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
43.6	3.7	13.4	0.0	0.0	78.9	0.0	522.2	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
3,017,272	3,190,034	3,017,272	0	3,017,272	3,052,198	33.00%	1,007,225	1,065,016	1,007,225

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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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Wheeler,

For the 2026-2027 school year, the legal General Fund is **$2,246,656** and the legal Local Option Budget (LOB) is **$766,638**.

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 387 Altoona-Midway

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
138.0	139.5	136.5	129.9	136.5	5.0	141.5	128.0	0.0	5.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
45.5	9.9	20.5	0.0	0.0	40.0	0.0	391.2	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
2,260,354	2,340,250	2,260,354	-13,698	2,246,656	2,323,144	33.00%	766,638	793,358	766,638

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Todd Flinn, Superintendent
USD 388 Ellis
PO Box 256
Ellis, KS 67637-0256

Dear Mr. Flinn,

For the 2026-2027 school year, the legal General Fund is **$3,522,847** and the legal Local Option Budget (LOB) is **$1,153,311**.

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 388 Ellis

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
331.2	325.6	313.8	291.4	313.8	5.0	318.8	152.3	0.0	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
41.1	0.0	14.1	0.0	0.0	69.0	1.0	609.7	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
3,522,847	3,552,314	3,522,847	0	3,522,847	3,559,601	32.40%	1,153,311	1,162,989	1,153,311

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

Shay Demlow, Superintendent
USD 389 Eureka
216 N Main Street
Eureka, KS 67045

Dear Ms. Demlow,

For the 2026-2027 school year, the legal General Fund is **$6,038,010** and the legal Local Option Budget (LOB) is **$1,980,034**.

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 389 Eureka

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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525.5	504.5	490.0	449.5	490.0	15.5	505.5	209.5	0.0	10.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
139.9	30.3	34.0	0.0	0.0	115.7	0.0	1,045.0	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
6,038,010	6,279,174	6,038,010	0	6,038,010	6,111,215	32.40%	1,980,034	2,055,561	1,980,034

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Brazell,

For the 2026-2027 school year, the legal General Fund is **$1,449,700** and the legal Local Option Budget (LOB) is **$369,675**.

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

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 390 Hamilton

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
87.0	82.3	87.0	82.0	87.0	3.0	90.0	91.3	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
24.7	5.4	4.9	0.0	0.0	31.5	0.0	250.9	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
1,449,700	1,582,016	1,449,700	0	1,449,700	1,467,030	33.00%	484,120	369,675	369,675

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.
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

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

Dear Mr. Orsak,

For the 2026-2027 school year, the legal General Fund is **$3,798,755** and the legal Local Option Budget (LOB) is **$1,210,362**.

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 392 Osborne 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
308.6	305.4	313.0	310.6	313.0	9.0	322.0	153.5	1.3	16.0

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
58.6	2.7	27.3	0.0	0.0	77.2	0.0	658.6	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
3,805,391	3,910,550	3,805,391	-6,636	3,798,755	3,851,574	32.40%	1,247,910	1,210,362	1,210,362

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.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 23 - Higher of USD level or School level high density at-risk.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Coup,

For the 2026-2027 school year, the legal General Fund is **$4,602,755** and the legal Local Option Budget (LOB) is **$1,537,234**.

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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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 393 Solomon

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
354.5	381.5	384.5	375.4	384.5	2.5	387.0	175.9	0.0	10.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
91.5	18.6	22.4	0.0	0.0	90.9	0.0	796.6	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,602,755	4,666,723	4,602,755	0	4,602,755	4,658,285	33.00%	1,537,234	1,571,991	1,537,234

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

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

Dear Mr. Lambert,

For the 2026-2027 school year, the legal General Fund is **$13,199,522** and the legal Local Option Budget (LOB) is **$4,323,900**.

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

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

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

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2025-2026 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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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 394 Rose Hill 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
1,543.5	1,544.4	1,522.3	1,503.9	1,522.3	41.5	1,563.8	85.7	6.5	30.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
196.0	0.0	85.2	0.0	0.0	273.5	0.0	2,240.8	252,180

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
13,199,522	14,246,420	13,199,522	0	13,199,522	13,102,726	33.00%	4,323,900	4,673,352	4,323,900

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Keeley,

For the 2026-2027 school year, the legal General Fund is **$3,510,713** and the legal Local Option Budget (LOB) is **$1,150,932**.

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 395 LaCrosse

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
280.5	247.5	271.0	254.0	271.0	5.5	276.5	151.1	0.0	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
52.3	7.8	27.8	0.0	0.0	82.0	1.0	611.4	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
3,532,669	3,510,713	3,510,713	0	3,510,713	3,568,659	32.40%	1,156,246	1,150,932	1,150,932

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

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

Dear Mr. Reynolds,

For the 2026-2027 school year, the legal General Fund is **$5,648,373** and the legal Local Option Budget (LOB) is **$1,922,761**.

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 396 Douglass 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
582.0	550.9	514.8	498.6	514.8	7.0	521.8	213.3	0.4	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
87.6	2.6	29.7	0.0	0.0	106.9	0.0	974.4	18,290

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
5,648,373	5,913,621	5,648,373	0	5,648,373	5,826,547	33.00%	1,922,761	2,007,031	1,922,761

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

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

Dear Mr. Ackland,

For the 2026-2027 school year, the legal General Fund is **$3,877,320** and the legal Local Option Budget (LOB) is **$889,781**.

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 397 Centre

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
184.5	166.5	158.5	148.6	158.5	3.5	162.0	137.7	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
24.2	0.0	30.3	0.0	0.0	104.1	0.0	461.8	1,209,040

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
3,877,320	4,181,284	3,877,320	0	3,877,320	2,696,306	33.00%	889,781	924,572	889,781

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

Stacey Parks, Superintendent
USD 398 Peabody-Burns
506 Elm Street
Peabody, KS 66866-1216

Dear Mrs. Parks,

For the 2026-2027 school year, the legal General Fund is **$2,801,520** and the legal Local Option Budget (LOB) is **$929,932**.

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 398 Peabody-Burns

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
187.0	186.5	182.1	168.7	182.1	6.0	188.1	146.9	0.0	1.1

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
47.4	10.3	14.0	0.0	0.0	73.6	0.0	481.4	19,991

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
2,801,520	3,094,507	2,801,520	0	2,801,520	2,817,976	33.00%	929,932	1,018,455	929,932

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

Dear Mr. Bagshaw,

For the 2026-2027 school year, the legal General Fund is **$1,727,038** and the legal Local Option Budget (LOB) is **$565,000**.

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

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

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KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 399 Paradise

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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91.0	105.4	112.5	111.5	112.5	0.5	113.0	110.7	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
31.0	6.8	5.4	0.0	0.0	27.3	1.0	299.2	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
1,728,778	1,779,046	1,728,778	-1,740	1,727,038	1,760,231	33.00%	580,876	565,000	565,000

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Breese,

For the 2026-2027 school year, the legal General Fund is **$10,063,196** and the legal Local Option Budget (LOB) is **$2,755,025**.

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 400 Smoky 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
762.7	769.3	760.4	763.4	763.4	12.0	775.4	250.2	1.7	11.2

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
104.5	0.1	76.3	0.0	0.0	208.8	0.0	1,428.2	1,811,056

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
10,063,196	10,502,722	10,063,196	0	10,063,196	8,348,562	33.00%	2,755,025	2,808,951	2,755,025

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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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

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

Dear Dr. McDonald,

For the 2026-2027 school year, the legal General Fund is **$1,757,108** and the legal Local Option Budget (LOB) is **$589,235**.

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 401 Chase-Raymond

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	109.0	94.0	100.0	100.0	2.5	102.5	103.3	1.7	8.9

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
40.2	8.7	14.8	0.0	0.0	24.7	0.0	304.8	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
1,761,134	2,150,572	1,761,134	-4,026	1,757,108	1,785,561	33.00%	589,235	719,507	589,235

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

Leslianne Craft, Superintendent
USD 402 Augusta
2345 Greyhound Drive
Augusta, KS 67010

Dear Ms. Craft,

For the 2026-2027 school year, the legal General Fund is $18,579,988 and the legal Local Option Budget (LOB) is $4,879,161.

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 402 Augusta

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
1,892.5	1,840.9	1,715.6	1,588.7	1,715.6	22.0	1,737.6	60.9	1.7	34.1

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
326.2	24.8	48.6	0.0	0.0	294.5	0.0	2,528.4	4,244,800

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
18,853,895	18,579,988	18,579,988	0	18,579,988	14,785,335	33.00%	4,879,161	4,914,918	4,879,161

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Maier,

For the 2026-2027 school year, the legal General Fund is **$2,186,557** and the legal Local Option Budget (LOB) is **$705,483**.

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 403 Otis-Bison

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
163.6	139.5	133.5	135.5	135.5	3.5	139.0	126.6	0.2	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
26.1	2.5	20.6	0.0	0.0	46.3	0.0	365.6	140,000

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
2,252,437	2,473,110	2,252,437	-65,880	2,186,557	2,137,827	33.00%	705,483	760,568	705,483

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

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

Dear Dr. Cooper,

For the 2026-2027 school year, the legal General Fund is **$7,193,204** and the legal Local Option Budget (LOB) is **$2,388,853**.

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

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

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 404 Riverton

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
657.5	636.1	621.0	634.0	634.0	6.6	640.6	236.0	0.0	18.1

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
147.6	23.5	39.1	0.0	0.0	146.9	0.0	1,251.8	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
7,255,300	7,193,204	7,193,204	0	7,193,204	7,320,359	33.00%	2,415,718	2,388,853	2,388,853

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
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Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 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

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

Dear Mr. Reinhardt,

For the 2026-2027 school year, the legal General Fund is **$8,064,932** and the legal Local Option Budget (LOB) is **$2,692,946**.

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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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 405 Lyons

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
695.9	671.6	657.0	604.9	657.0	12.0	669.0	240.0	34.3	10.5

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
198.0	43.0	13.3	0.0	0.0	187.7	0.0	1,395.8	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
8,064,932	8,386,767	8,064,932	0	8,064,932	8,160,442	33.00%	2,692,946	2,800,603	2,692,946

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Perez,

For the 2026-2027 school year, the legal General Fund is **$7,923,610** and the legal Local Option Budget (LOB) is **$2,629,927**.

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 407 Russell County

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
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753.0	733.7	691.0	695.2	695.2	9.5	704.7	244.3	1.7	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
154.9	21.1	31.3	0.0	0.0	186.5	0.0	1,363.2	47,040

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
7,923,610	8,012,706	7,923,610	0	7,923,610	7,969,476	33.00%	2,629,927	2,654,860	2,629,927

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

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

Dear Mr. Wasmuth,

For the 2026-2027 school year, the legal General Fund is **$5,775,984** and the legal Local Option Budget (LOB) is **$1,885,290**.

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

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

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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 408 Marion-Florence

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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480.1	475.5	466.7	440.0	466.7	8.0	474.7	201.7	0.0	27.0

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
91.0	8.4	38.1	0.0	0.0	154.7	0.0	995.6	23,407

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
5,775,984	5,933,104	5,775,984	0	5,775,984	5,818,796	32.40%	1,885,290	1,921,346	1,885,290

Column Notes

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KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Batson,

For the 2026-2027 school year, the legal General Fund is **$13,076,770** and the legal Local Option Budget (LOB) is **$4,286,477**.

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 409 Atchison 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
1,413.5	1,387.0	1,304.7	1,242.0	1,304.7	12.0	1,316.7	182.7	3.9	18.4

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
319.0	69.2	30.2	0.0	0.0	323.1	0.0	2,263.2	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
13,076,770	13,369,136	13,076,770	0	13,076,770	13,229,866	32.40%	4,286,477	4,382,499	4,286,477

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

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

Dear Mr. Corby,

For the 2026-2027 school year, the legal General Fund is **$6,730,144** and the legal Local Option Budget (LOB) is **$2,228,842**.

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 410 Durham-Hillsboro-Lehigh

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
575.7	556.3	551.6	574.2	574.2	9.5	583.7	226.4	1.0	18.6

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
101.2	5.0	36.3	0.0	0.0	183.4	0.0	1,155.6	53,087

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
6,730,144	6,791,368	6,730,144	0	6,730,144	6,754,066	33.00%	2,228,842	2,229,615	2,228,842

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

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

Dear Mr. Boden,

For the 2026-2027 school year, the legal General Fund is $3,314,261 and the legal Local Option Budget (LOB) is $1,106,144.

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 411 Goessel

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
266.0	256.6	258.0	256.8	258.0	2.0	260.0	153.5	0.6	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
35.3	0.0	22.7	0.0	0.0	94.8	0.0	573.6	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
3,314,261	3,376,663	3,314,261	0	3,314,261	3,351,952	33.00%	1,106,144	1,127,018	1,106,144

Column Notes

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

November 16, 2026

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

Dear Ms. Werner,

For the 2026-2027 school year, the legal General Fund is **$4,180,383** and the legal Local Option Budget (LOB) is **$1,398,778**.

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 412 Hoxie Community Schools

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
395.5	384.1	372.0	374.6	374.6	3.5	378.1	173.0	3.5	10.0

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
54.2	0.5	40.6	0.0	0.0	63.6	0.0	723.5	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
4,180,383	4,247,408	4,180,383	0	4,180,383	4,238,722	33.00%	1,398,778	1,421,199	1,398,778

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

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

Dear Mr. Koester,

For the 2026-2027 school year, the legal General Fund is **$15,957,902** and the legal Local Option Budget (LOB) is **$5,322,688**.

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 413 Chanute 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
1,648.6	1,571.8	1,569.8	1,511.0	1,569.8	31.5	1,601.3	67.4	11.1	47.0

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
403.2	87.5	95.7	0.0	0.0	446.7	0.0	2,759.9	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
15,957,902	16,256,135	15,957,902	0	15,957,902	16,129,357	33.00%	5,322,688	5,411,211	5,322,688

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

Kyley Gatz, Superintendent
USD 415 Hiawatha
P.O. Box 398
Hiawatha, KS 66434-0398

Dear Mrs. Gatz,

For the 2026-2027 school year, the legal General Fund is **$8,334,432** and the legal Local Option Budget (LOB) is **$2,792,660**.

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 415 Hiawatha

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
847.5	835.7	755.6	730.4	755.6	9.0	764.6	249.5	3.0	18.6

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
166.0	24.3	53.2	0.0	0.0	168.3	2.0	1,449.5	38,640

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
8,413,851	8,396,499	8,396,499	-62,067	8,334,432	8,469,049	33.00%	2,794,786	2,792,660	2,792,660

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.
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Biermann,

For the 2026-2027 school year, the legal General Fund is **$13,801,481** and the legal Local Option Budget (LOB) is **$4,525,367**.

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 416 Louisburg

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
1,656.7	1,626.8	1,588.1	1,538.0	1,588.1	7.0	1,595.1	70.5	2.8	26.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
128.7	0.0	104.2	0.0	113.8	304.2	0.0	2,345.4	249,760

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
13,801,481	13,963,369	13,801,481	0	13,801,481	13,713,233	33.00%	4,525,367	4,606,158	4,525,367

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Eslinger,

For the 2026-2027 school year, the legal General Fund is **$8,015,819** and the legal Local Option Budget (LOB) is **$2,676,512**.

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 417 Morris 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
735.5	736.0	700.7	666.0	700.7	9.0	709.7	244.8	1.1	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
145.7	18.8	66.6	0.0	0.0	187.7	0.0	1,387.3	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
8,015,819	8,307,608	8,015,819	0	8,015,819	8,110,641	33.00%	2,676,512	2,774,119	2,676,512

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

Cody Rierson, Superintendent
USD 418 McPherson
514 North Main Street
McPherson, KS 67460

Dear Dr. Rierson,

For the 2026-2027 school year, the legal General Fund is **$19,387,517** and the legal Local Option Budget (LOB) is **$6,315,133**.

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 418 McPherson

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
2,139.0	1,999.8	1,958.0	1,868.4	1,958.0	29.5	1,987.5	69.6	13.3	39.5

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
353.3	27.8	37.9	0.0	0.0	748.5	0.0	3,277.4	450,700

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
19,387,517	20,868,898	19,387,517	0	19,387,517	19,136,767	33.00%	6,315,133	6,791,378	6,315,133

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Poell,

For the 2026-2027 school year, the legal General Fund is **$3,857,971** and the legal Local Option Budget (LOB) is **$1,288,207**.

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 419 Canton-Galva

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
336.5	343.6	328.9	300.5	328.9	1.0	329.9	157.1	0.0	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
48.4	0.1	34.2	0.0	0.0	88.4	0.0	667.7	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
3,857,971	4,061,356	3,857,971	0	3,857,971	3,903,657	33.00%	1,288,207	1,356,242	1,288,207

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Hessong,

For the 2026-2027 school year, the legal General Fund is **$7,059,026** and the legal Local Option Budget (LOB) is **$2,308,908**.

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

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

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

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KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 420 Osage 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
652.0	630.5	635.5	610.2	635.5	13.5	649.0	237.3	0.0	14.9

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
127.3	17.9	19.0	0.0	0.0	153.4	0.0	1,218.8	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
7,059,026	7,088,803	7,059,026	0	7,059,026	7,126,259	32.40%	2,308,908	2,320,294	2,308,908

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

Kimberly Woolf, Superintendent
USD 421 Lyndon
PO Box 488
Lyndon, KS 66451-0488

Dear Mrs. Woolf,

For the 2026-2027 school year, the legal General Fund is **$4,513,774** and the legal Local Option Budget (LOB) is **$1,479,820**.

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 421 Lyndon

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
394.0	380.5	384.1	378.6	384.1	4.0	388.1	176.3	0.0	7.7

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
70.2	2.8	33.2	0.0	0.0	102.9	0.0	781.2	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,513,774	4,635,689	4,513,774	0	4,513,774	4,567,345	32.40%	1,479,820	1,519,861	1,479,820

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

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

Dear Mrs. Waldschmidt,

For the 2026-2027 school year, the legal General Fund is **$3,264,570** and the legal Local Option Budget (LOB) is **$1,069,958**.

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 422 Kiowa 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
260.5	247.4	241.0	236.0	241.0	8.0	249.0	154.2	3.3	2.7

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
45.0	4.6	22.4	0.0	0.0	83.8	0.0	565.0	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
3,264,570	3,304,438	3,264,570	0	3,264,570	3,302,340	32.40%	1,069,958	1,083,052	1,069,958

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Clark Wedel, Superintendent
USD 423 Moundridge
Box K
Moundridge, KS 67107-0588

Dear Mr. Wedel,

For the 2026-2027 school year, the legal General Fund is **$5,378,162** and the legal Local Option Budget (LOB) is **$1,795,376**.

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 423 Moundridge

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
476.6	471.1	452.3	441.5	452.3	13.0	465.3	199.2	0.7	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
76.0	1.9	29.8	0.0	0.0	139.4	0.0	930.8	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
5,378,162	5,425,542	5,378,162	0	5,378,162	5,440,534	33.00%	1,795,376	1,811,225	1,795,376

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

Mike Gritten, Superintendent
USD 426 Pike Valley
Box 291
Scandia, KS 66966

Dear Mr. Gritten,

For the 2026-2027 school year, the legal General Fund is **$2,989,537** and the legal Local Option Budget (LOB) is **$835,000**.

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

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

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

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2025-2026 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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

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 426 Pike 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
203.5	211.5	215.2	221.5	221.5	6.5	228.0	153.9	0.0	8.4

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
36.3	0.3	24.9	0.0	0.0	65.6	0.0	517.4	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
2,989,537	2,990,115	2,989,537	0	2,989,537	3,024,945	32.40%	980,082	835,000	835,000

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

Khris Thexton, Superintendent
USD 428 Great Bend
1809 24th
Great Bend, KS 67530-2622

Dear Mr. Thexton,

For the 2026-2027 school year, the legal General Fund is **$25,802,032** and the legal Local Option Budget (LOB) is **$8,333,899**.

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 428 Great Bend

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
2,777.9	2,763.8	2,622.9	2,498.7	2,622.9	76.5	2,699.4	94.6	78.8	48.2

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
778.8	168.9	31.2	0.0	0.0	498.5	1.0	4,399.4	457,200

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
25,876,933	26,709,509	25,876,933	-74,901	25,802,032	25,721,912	32.40%	8,333,899	8,691,230	8,333,899

Column Notes

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

November 16, 2026

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

Dear Mr. McKernan,

For the 2026-2027 school year, the legal General Fund is $3,317,976 and the legal Local Option Budget (LOB) is $1,091,707.

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 429 Troy 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
295.5	289.8	288.4	283.3	288.4	5.0	293.4	147.2	0.0	7.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
42.1	0.0	18.8	0.0	0.0	81.3	0.0	590.4	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
3,411,331	3,330,439	3,330,439	-12,463	3,317,976	3,451,463	32.40%	1,118,274	1,091,707	1,091,707

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

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

Dear Dr. Kramer,

For the 2026-2027 school year, the legal General Fund is $6,248,907 and the legal Local Option Budget (LOB) is $2,121,930.

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 430 South Brown 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
493.5	492.9	522.8	494.5	522.8	3.5	526.3	214.4	0.6	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
135.5	29.4	52.8	0.0	0.0	105.1	0.0	1,081.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
6,248,907	6,356,956	6,248,907	0	6,248,907	6,549,168	32.40%	2,121,930	2,157,417	2,121,930

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

Trenton Horn, Superintendent
USD 431 Hoisington
165 West Third St.
Hoisington, KS 67544-1894

Dear Mr. Horn,

For the 2026-2027 school year, the legal General Fund is **$7,715,547** and the legal Local Option Budget (LOB) is **$2,405,529**.

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 431 Hoisington

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
666.3	682.3	666.3	646.0	666.3	9.0	675.3	240.9	0.0	30.8

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
147.1	20.7	15.8	0.0	0.0	155.0	0.0	1,285.6	287,350

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
7,715,547	7,989,818	7,715,547	0	7,715,547	7,517,279	32.00%	2,405,529	2,587,706	2,405,529

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.
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

Roger Perkins, Superintendent
USD 432 Victoria
1105 10th St.
Victoria, KS 67671

Dear Mr. Perkins,

For the 2026-2027 school year, the legal General Fund is **$3,149,572** and the legal Local Option Budget (LOB) is **$1,028,251**.

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 432 Victoria

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
260.0	252.5	249.5	250.5	250.5	2.0	252.5	154.0	0.0	11.0

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
39.7	0.0	12.9	0.0	0.0	62.7	0.0	532.8	78,400

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
3,156,918	3,177,900	3,156,918	-7,346	3,149,572	3,115,911	33.00%	1,028,251	1,061,495	1,028,251

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).
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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Flory,

For the 2026-2027 school year, the legal General Fund is **$10,229,371** and the legal Local Option Budget (LOB) is **$3,414,890**.

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 434 Santa Fe Trail

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
988.7	930.0	929.8	889.0	929.8	15.0	944.8	250.5	0.0	20.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
160.2	8.4	115.8	0.0	0.0	270.2	0.0	1,770.4	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
10,229,371	10,490,996	10,229,371	0	10,229,371	10,348,153	33.00%	3,414,890	3,493,402	3,414,890

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

Dana Sprinkle, Superintendent
USD 435 Abilene
Box 639
Abilene, KS 67410-0639

Dear Mrs. Sprinkle,

For the 2026-2027 school year, the legal General Fund is **$12,980,228** and the legal Local Option Budget (LOB) is **$4,210,370**.

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 435 Abilene

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
1,328.1	1,323.8	1,340.8	1,319.0	1,340.8	19.0	1,359.8	168.8	3.1	45.4

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
277.8	19.0	44.0	0.0	0.0	306.3	0.0	2,224.2	128,800

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
12,980,228	13,049,164	12,980,228	0	12,980,228	13,002,997	32.38%	4,210,370	4,234,835	4,210,370

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

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

Dear Mr. Vargas,

For the 2026-2027 school year, the legal General Fund is **$7,785,899** and the legal Local Option Budget (LOB) is **$2,595,310**.

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 436 Caney 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
746.8	748.4	748.2	720.5	748.2	8.8	757.0	249.0	2.0	16.8

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
133.1	4.9	48.5	0.0	0.0	133.3	0.0	1,344.6	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
7,785,899	7,932,348	7,785,899	0	7,785,899	7,864,577	33.00%	2,595,310	2,634,933	2,595,310

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.
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

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

Dear Dr. Collier,

For the 2026-2027 school year, the legal General Fund is **$51,926,945** and the legal Local Option Budget (LOB) is **$17,456,502**.

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 437 Auburn Washburn

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,838.2	5,675.7	5,652.2	5,498.9	5,652.2	53.0	5,705.2	199.9	23.5	184.5

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
854.3	39.2	454.3	0.0	0.0	1,592.2	0.0	9,053.1	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
52,320,012	52,927,136	52,320,012	-393,067	51,926,945	52,898,491	33.00%	17,456,502	17,662,153	17,456,502

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
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Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

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PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Novotny,

For the 2026-2027 school year, the legal General Fund is **$3,507,824** and the legal Local Option Budget (LOB) is **$1,149,972**.

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 438 Skyline 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
307.5	283.0	257.5	222.6	257.5	9.0	266.5	152.7	2.2	9.7

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	13.2	21.3	0.0	0.0	80.5	0.0	607.1	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
3,507,824	3,612,406	3,507,824	0	3,507,824	3,549,296	32.40%	1,149,972	1,184,320	1,149,972

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

Rachel McClaran, Superintendent
USD 439 Sedgwick Public Schools
PO Box K
Sedgwick, KS 67135-1559

Dear Mrs. McClaran,

For the 2026-2027 school year, the legal General Fund is **$5,347,405** and the legal Local Option Budget (LOB) is **$1,745,208**.

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 439 Sedgwick 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
480.5	501.5	476.0	449.5	476.0	7.5	483.5	204.0	0.0	18.1

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
62.9	0.0	6.7	0.0	0.0	146.4	0.0	921.6	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
5,347,405	5,475,676	5,347,405	0	5,347,405	5,386,445	32.40%	1,745,208	1,787,337	1,745,208

Column Notes

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PRELIMINARY LEGAL MAX

November 16, 2026

Chad Baalman, Superintendent
USD 440 Halstead
521 W 6th Street
Halstead, KS 67056-2197

Dear Mr. Baalman,

For the 2026-2027 school year, the legal General Fund is **$7,785,717** and the legal Local Option Budget (LOB) is **$2,500,000**.

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

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

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KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. Also, KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to K-12 At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting.

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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 440 Halstead

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
754.0	724.6	714.7	692.8	714.7	18.0	732.7	247.0	2.2	18.6

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
111.8	0.4	60.0	0.0	0.0	173.5	0.0	1,346.2	7,373

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
7,785,717	8,144,174	7,785,717	0	7,785,717	7,870,710	32.40%	2,550,110	2,500,000	2,500,000

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income student scholarship program pursuant to KSA 72-4351.
Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.
Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
Col 15 – Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of USD level or School level high density at-risk.
Col 38 - Virtual Full-Time = $5,600; Virtual Part-Time = $5,600; Virtual Credits (20 & Over) (Max 6 credits) = $709: Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = $709
Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.
Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 47 - Adjusted Legal General Fund: Column 42 less Column 46
Col 52 - Legal LOB: Lesser of Column 50 or Column 51.

KANSAS STATE DEPARTMENT OF EDUCATION

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PRELIMINARY LEGAL MAX

November 16, 2026

Jason Scheck, Superintendent
USD 443 Dodge City
PO Box 460
Dodge City, KS 67801-0460

Dear Mr. Scheck,

For the 2026-2027 school year, the legal General Fund is **$70,061,283** and the legal Local Option Budget (LOB) is **$23,735,937**.

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 443 Dodge City

2026-2027 Legal Maximum General Fund and LOB Budget

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

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6,742.5	6,798.6	6,650.6	6,375.3	6,650.6	96.5	6,747.1	236.4	776.5	156.6

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2,343.5	508.7	423.3	0.0	0.0	1,103.3	0.0	12,295.4	82,305

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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
71,125,126	73,070,899	71,125,126	-1,063,843	70,061,283	71,927,083	33.00%	23,735,937	24,414,354	23,735,937

Column Notes

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