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

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

Dear Mr. Garrison,

For the 2026-2027 school year, the legal General Fund is **$3,402,086** and the legal Local Option Budget (LOB) is **$1,115,609**.

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 444 Little River

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
273.0	277.0	284.0	270.0	284.0	5.0	289.0	157.2	0.2	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
35.8	0.0	30.8	0.0	0.0	64.6	0.0	588.8	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
3,402,086	3,433,865	3,402,086	0	3,402,086	3,443,239	32.40%	1,115,609	1,126,047	1,115,609

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Correll,

For the 2026-2027 school year, the legal General Fund is **$16,195,095** and the legal Local Option Budget (LOB) is **$4,899,000**.

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 445 Coffeyville

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
1,599.8	1,576.9	1,547.2	1,512.8	1,547.2	54.5	1,601.7	67.2	47.9	26.7

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
492.7	106.9	60.5	0.0	0.0	344.6	0.0	2,748.2	315,995

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
16,195,095	16,450,885	16,195,095	0	16,195,095	16,069,240	32.40%	5,206,434	4,899,000	4,899,000

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. McAfee,

For the 2026-2027 school year, the legal General Fund is **$16,043,544** and the legal Local Option Budget (LOB) is **$5,300,679**.

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 446 Independence

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
1,674.1	1,645.8	1,644.1	1,550.2	1,654.7	29.5	1,684.2	59.0	8.1	29.4

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
459.3	99.6	68.0	0.0	0.0	339.5	0.0	2,747.1	170,800

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
16,043,544	16,231,152	16,043,544	0	16,043,544	16,062,663	33.00%	5,300,679	5,373,739	5,300,679

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Knight,

For the 2026-2027 school year, the legal General Fund is **$7,153,794** and the legal Local Option Budget (LOB) is **$2,334,789**.

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 447 Cherryvale

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
659.0	644.6	584.0	589.0	589.0	16.0	605.0	230.2	0.0	17.6

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
179.1	38.9	29.2	0.0	0.0	132.1	0.0	1,232.1	34,720

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
7,153,794	7,250,007	7,153,794	0	7,153,794	7,206,140	32.40%	2,334,789	2,366,291	2,334,789

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Jowers,

For the 2026-2027 school year, the legal General Fund is **$4,608,904** and the legal Local Option Budget (LOB) is **$1,518,357**.

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 448 Inman

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
408.5	412.1	393.0	370.7	393.0	10.5	403.5	181.2	0.0	10.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
60.0	0.0	21.4	0.0	0.0	110.8	0.0	787.1	61,040

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
4,608,904	5,064,636	4,608,904	0	4,608,904	4,601,083	33.00%	1,518,357	1,663,125	1,518,357

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Beying,

For the 2026-2027 school year, the legal General Fund is **$7,423,574** and the legal Local Option Budget (LOB) is **$2,434,035**.

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 449 Easton

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
633.0	643.3	692.0	702.5	702.5	16.5	719.0	245.8	0.0	12.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
70.2	0.0	75.4	0.0	0.0	162.1	0.0	1,284.8	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
7,423,574	7,551,846	7,423,574	0	7,423,574	7,512,454	32.40%	2,434,035	2,476,163	2,434,035

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Tecumseh, KS 66542-9799

Dear Mrs. Meggers,

For the 2026-2027 school year, the legal General Fund is **$32,234,500** and the legal Local Option Budget (LOB) is **$10,727,478**.

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

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

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

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

"Overall Audit Summary" for the 2025-2026 school year audit completed by KSDE.

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

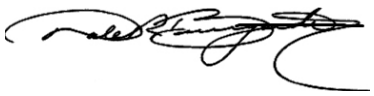
To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 450 Shawnee Heights

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,506.4	3,543.2	3,523.9	3,429.1	3,523.9	26.5	3,550.4	124.4	17.0	55.0

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
508.2	14.3	329.6	0.0	0.0	964.3	0.0	5,563.2	90,330

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
32,234,500	33,180,620	32,234,500	0	32,234,500	32,507,510	33.00%	10,727,478	11,012,375	10,727,478

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Christy Hammer, Superintendent
USD 452 Stanton County
P O Box C
Johnson, KS 67855

Dear Mrs. Hammer,

For the 2026-2027 school year, the legal General Fund is **$4,702,714** and the legal Local Option Budget (LOB) is **$1,466,000**.

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 452 Stanton 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
401.9	401.0	387.1	361.5	387.1	11.0	398.1	179.5	26.5	11.3

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
98.3	21.4	21.1	0.0	0.0	57.7	0.0	813.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,702,714	4,857,565	4,702,714	0	4,702,714	4,762,239	32.40%	1,542,965	1,466,000	1,466,000

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Cathy Redelberger, Superintendent
USD 453 Leavenworth
200 N 4th
Leavenworth, KS 66048

Dear Dr. Redelberger,

For the 2026-2027 school year, the legal General Fund is **$30,782,733** and the legal Local Option Budget (LOB) is **$10,216,778**.

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 453 Leavenworth

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,336.7	3,143.0	2,981.7	2,880.4	3,153.8	34.0	3,187.8	111.7	9.1	36.6

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
769.1	166.8	87.9	0.0	0.0	929.5	0.0	5,298.5	168,000

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
30,782,733	30,942,562	30,782,733	0	30,782,733	30,959,933	33.00%	10,216,778	10,244,031	10,216,778

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.
Col 7 - Higher of the current year (Col 6) or the 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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Darren Dennis, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Dr., Suite A

Burlingame, KS 66413

Dear Dr. Dennis,

For the 2026-2027 school year, the legal General Fund is **$3,265,726** and the legal Local Option Budget (LOB) is **$1,069,145**.

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

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

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

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

"Overall Audit Summary" for the 2025-2026 school year audit completed by KSDE.

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

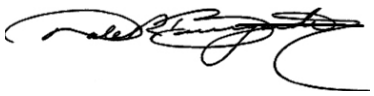
To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 454 Burlingame Public School

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
267.0	278.0	264.1	260.0	264.1	2.5	266.6	152.7	0.0	3.4

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
53.7	4.9	13.1	0.0	0.0	73.8	0.0	568.2	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
3,283,060	3,265,726	3,265,726	0	3,265,726	3,322,401	32.40%	1,076,458	1,069,145	1,069,145

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Cordel,

For the 2026-2027 school year, the legal General Fund is **$2,551,565** and the legal Local Option Budget (LOB) is **$851,834**.

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 456 Marais Des Cygnes 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
183.0	166.5	161.5	150.5	161.5	2.0	163.5	138.3	0.0	2.4

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
45.0	9.8	18.1	0.0	0.0	64.5	0.0	441.6	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
2,551,565	2,653,479	2,551,565	0	2,551,565	2,581,315	33.00%	851,834	882,179	851,834

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Guymon,

For the 2026-2027 school year, the legal General Fund is **$66,918,115** and the legal Local Option Budget (LOB) is **$21,500,000**.

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

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 457 Garden 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
6,632.0	6,465.6	6,372.0	6,230.6	6,372.0	223.0	6,595.0	231.1	524.6	218.1

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
2,090.9	453.6	262.2	0.0	0.0	1,141.1	0.0	11,516.6	375,200

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
66,918,115	66,972,512	66,918,115	0	66,918,115	67,362,804	32.40%	21,825,548	21,500,000	21,500,000

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Vignery,

For the 2026-2027 school year, the legal General Fund is **$24,300,507** and the legal Local Option Budget (LOB) is **$7,867,464**.

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 458 Basehor-Linwood

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
2,830.1	2,805.3	2,782.1	2,773.3	2,782.1	13.5	2,795.6	98.0	10.0	100.0

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
216.3	0.0	203.6	0.0	0.0	686.7	0.0	4,110.2	681,520

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
24,430,256	24,300,507	24,300,507	0	24,300,507	24,019,440	33.00%	7,926,415	7,867,464	7,867,464

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Ballard,

For the 2026-2027 school year, the legal General Fund is **$2,197,951** and the legal Local Option Budget (LOB) is **$742,379**.

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 459 Bucklin

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
196.8	172.6	166.5	143.3	166.5	1.5	168.0	140.1	0.6	0.8

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
24.2	1.7	14.9	0.0	0.0	30.1	0.0	380.4	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
2,197,951	2,385,736	2,197,951	0	2,197,951	2,249,634	33.00%	742,379	805,196	742,379

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Proctor,

For the 2026-2027 school year, the legal General Fund is **$8,174,137** and the legal Local Option Budget (LOB) is **$2,727,971**.

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 460 Hesston

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
828.7	847.3	873.3	859.2	873.3	0.0	873.3	252.7	0.9	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
86.6	0.0	20.7	0.0	0.0	167.4	1.0	1,414.7	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
8,174,137	8,278,141	8,174,137	0	8,174,137	8,266,579	33.00%	2,727,971	2,762,762	2,727,971

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Rusty Arnold, Superintendent
USD 461 Neodesha
PO Box 88
Neodesha, KS 66757-0088

Dear Mr. Arnold,

For the 2026-2027 school year, the legal General Fund is **$7,223,654** and the legal Local Option Budget (LOB) is **$2,400,947**.

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 461 Neodesha

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
728.0	699.3	643.2	622.0	643.2	12.5	655.7	238.2	0.6	20.7

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
157.3	34.1	9.0	0.0	0.0	128.3	0.0	1,243.9	36,400

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
7,223,654	7,237,654	7,223,654	0	7,223,654	7,275,597	33.00%	2,400,947	2,400,947	2,400,947

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Shaffer,

For the 2026-2027 school year, the legal General Fund is **$3,785,390** and the legal Local Option Budget (LOB) is **$1,123,421**.

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 462 Central

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
261.7	272.3	302.5	301.0	302.5	5.0	307.5	148.1	0.0	14.5

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
72.6	13.6	32.8	0.0	0.0	78.8	0.0	667.9	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
3,870,326	3,785,390	3,785,390	0	3,785,390	3,905,910	32.40%	1,265,515	1,123,421	1,123,421

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Perkins,

For the 2026-2027 school year, the legal General Fund is **$3,244,818** and the legal Local Option Budget (LOB) is **$1,062,630**.

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 463 Udall

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
281.5	281.0	272.5	249.0	272.5	1.5	274.0	151.6	0.0	9.1

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
22.3	0.0	26.9	0.0	0.0	77.1	0.0	561.0	3,360

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
3,244,818	3,450,665	3,244,818	0	3,244,818	3,279,722	32.40%	1,062,630	1,125,822	1,062,630

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Poyser,

For the 2026-2027 school year, the legal General Fund is **$16,370,314** and the legal Local Option Budget (LOB) is **$5,329,250**.

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 464 Tonganoxie

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
1,898.2	1,906.8	1,878.7	1,827.0	1,878.7	9.0	1,887.7	66.1	7.4	43.3

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
213.4	0.0	115.7	0.0	0.0	481.2	0.0	2,814.8	106,400

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
16,370,314	16,540,730	16,370,314	0	16,370,314	16,448,303	32.40%	5,329,250	5,384,852	5,329,250

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Ms. Reiser,

For the 2026-2027 school year, the legal General Fund is **$18,306,079** and the legal Local Option Budget (LOB) is **$6,082,027**.

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 465 Winfield

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
1,964.6	1,911.8	1,840.0	1,701.3	1,840.0	20.0	1,860.0	65.2	9.6	57.3

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
452.5	98.2	93.2	0.0	0.0	517.7	0.0	3,153.7	84,000

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
18,306,079	18,460,351	18,306,079	0	18,306,079	18,430,384	33.00%	6,082,027	6,133,633	6,082,027

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Rumford,

For the 2026-2027 school year, the legal General Fund is **$8,940,299** and the legal Local Option Budget (LOB) is **$2,987,633**.

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 466 Scott 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
925.6	899.6	873.2	834.9	873.2	10.0	883.2	252.6	30.0	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
183.0	23.0	34.5	0.0	0.0	114.0	0.0	1,547.3	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
8,940,299	8,968,612	8,940,299	0	8,940,299	9,053,434	33.00%	2,987,633	2,997,104	2,987,633

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Brant Douglas, Superintendent
USD 467 Leoti
Box 967
Leoti, KS 67861-0967

Dear Mr. Douglas,

For the 2026-2027 school year, the legal General Fund is **$4,226,607** and the legal Local Option Budget (LOB) is **$1,412,222**.

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 467 Leoti

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
368.4	373.9	363.8	355.8	363.8	5.5	369.3	170.1	20.5	7.0

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
75.5	8.1	25.8	0.0	0.0	60.6	0.0	736.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,257,808	4,226,607	4,226,607	0	4,226,607	4,311,089	33.00%	1,422,659	1,412,222	1,412,222

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Kobza,

For the 2026-2027 school year, the legal General Fund is **$23,642,540** and the legal Local Option Budget (LOB) is **$7,381,504**.

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 469 Lansing

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
2,450.6	2,502.7	2,462.6	2,448.6	2,472.0	18.0	2,490.0	87.2	3.5	32.8

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
348.5	5.2	103.3	0.0	78.5	679.2	0.0	3,828.2	1,523,200

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
23,642,540	24,464,215	23,642,540	0	23,642,540	22,368,193	33.00%	7,381,504	7,650,744	7,381,504

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Will Pfannenstiel, Superintendent
USD 470 Arkansas City
P.O. Box 1028
Arkansas City, KS 67005

Dear Mr. Pfannenstiel,

For the 2026-2027 school year, the legal General Fund is **$27,140,059** and the legal Local Option Budget (LOB) is **$8,831,340**.

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 470 Arkansas City

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,677.6	2,688.3	2,620.4	2,509.6	2,620.4	56.3	2,676.7	93.8	106.4	68.7

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
714.4	155.0	110.6	0.0	0.0	738.1	0.0	4,663.7	193,200

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
27,140,059	28,061,202	27,140,059	0	27,140,059	27,257,221	32.40%	8,831,340	9,105,363	8,831,340

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).
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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Criss,

For the 2026-2027 school year, the legal General Fund is **$3,319,405** and the legal Local Option Budget (LOB) is **$1,109,565**.

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 471 Dexter

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
273.0	275.6	261.0	292.0	292.0	0.0	292.0	147.6	0.0	3.3

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31	Col 38	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
69.7	13.5	30.3	0.0	0.0	69.8	0.0	626.2	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
3,618,184	3,322,410	3,322,410	-3,005	3,319,405	3,662,359	33.00%	1,208,578	1,109,565	1,109,565

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Suther,

For the 2026-2027 school year, the legal General Fund is **$10,731,479** and the legal Local Option Budget (LOB) is **$3,518,906**.

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 473 Chapman

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
1,094.0	1,078.0	1,039.0	1,043.5	1,070.3	6.5	1,076.8	237.2	0.9	43.2

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
172.8	7.3	97.5	0.0	0.0	221.6	0.0	1,857.3	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
10,731,479	10,921,576	10,731,479	0	10,731,479	10,860,821	32.40%	3,518,906	3,581,339	3,518,906

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Ballard,

For the 2026-2027 school year, the legal General Fund is **$1,991,677** and the legal Local Option Budget (LOB) is **$665,171**.

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 474 Haviland

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
87.5	94.0	123.0	126.0	126.0	6.0	132.0	122.7	0.0	1.2

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
32.9	6.5	10.5	0.0	0.0	41.7	0.0	347.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,007,855	1,991,677	1,991,677	0	1,991,677	2,032,071	33.00%	670,583	665,171	665,171

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Eggleston,

For the 2026-2027 school year, the legal General Fund is **$67,936,069** and the legal Local Option Budget (LOB) is **$22,104,514**.

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 475 Geary County Schools

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,209.2	7,182.4	7,196.9	7,053.1	7,196.9	155.0	7,351.9	257.6	105.6	111.7

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,433.1	148.4	324.0	0.0	0.0	1,976.6	0.0	11,708.9	282,045

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
67,936,069	68,674,577	67,936,069	0	67,936,069	68,422,881	32.40%	22,169,013	22,104,514	22,104,514

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Zehr,

For the 2026-2027 school year, the legal General Fund is **$1,534,059** and the legal Local Option Budget (LOB) is **$503,300**.

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

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

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

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

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

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

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 476 Copeland

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
99.2	99.0	101.5	105.0	105.0	0.0	105.0	105.1	3.3	5.1

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
13.6	0.0	13.1	0.0	0.0	20.3	0.0	265.5	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
1,534,059	1,554,860	1,534,059	0	1,534,059	1,553,395	32.40%	503,300	510,132	503,300

Column Notes

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Kristina Younkman, Superintendent
USD 477 Ingalls
PO Box 99
Ingalls, KS 67853-0099

Dear Ms. Younkman,

For the 2026-2027 school year, the legal General Fund is **$2,567,165** and the legal Local Option Budget (LOB) is **$865,717**.

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 477 Ingalls

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
207.0	217.0	212.5	196.0	212.5	3.5	216.0	152.7	3.2	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
23.7	0.0	12.8	0.0	0.0	31.9	0.0	444.3	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,567,165	2,638,813	2,567,165	0	2,567,165	2,623,386	33.00%	865,717	889,684	865,717

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Walter,

For the 2026-2027 school year, the legal General Fund is **$3,127,942** and the legal Local Option Budget (LOB) is **$814,000**.

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 479 Crest

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
237.5	240.3	224.0	235.1	235.1	6.5	241.6	154.4	0.0	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
59.5	12.2	23.9	0.0	0.0	64.6	0.0	565.1	5,600

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
3,270,748	3,127,942	3,127,942	0	3,127,942	3,304,638	32.40%	1,070,703	814,000	814,000

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Richardson,

For the 2026-2027 school year, the legal General Fund is **$43,768,350** and the legal Local Option Budget (LOB) is **$14,360,599**.

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 480 Liberal

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,463.0	4,422.3	4,336.2	4,255.0	4,336.2	82.0	4,418.2	154.8	371.9	77.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,608.8	349.2	36.9	0.0	0.0	557.6	0.0	7,575.0	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
43,768,350	44,517,179	43,768,350	0	43,768,350	44,322,837	32.40%	14,360,599	14,606,537	14,360,599

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Griffiths,

For the 2026-2027 school year, the legal General Fund is **$3,237,991** and the legal Local Option Budget (LOB) is **$1,105,701**.

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 481 Rural Vista

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
269.0	281.9	260.0	264.5	264.5	0.0	264.5	153.0	0.4	3.4

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
53.7	4.5	24.1	0.0	0.0	56.8	0.0	560.4	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
3,237,991	3,378,397	3,237,991	0	3,237,991	3,350,609	33.00%	1,105,701	1,152,668	1,105,701

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Hendricks,

For the 2026-2027 school year, the legal General Fund is **$2,635,924** and the legal Local Option Budget (LOB) is **$880,868**.

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 482 Dighton

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
228.5	207.0	208.0	197.0	208.0	2.0	210.0	151.8	3.5	4.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
35.8	1.8	13.2	0.0	0.0	35.9	0.0	456.2	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
2,635,924	2,838,154	2,635,924	0	2,635,924	2,669,297	33.00%	880,868	948,516	880,868

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Frisby,

For the 2026-2027 school year, the legal General Fund is **$6,789,150** and the legal Local Option Budget (LOB) is **$2,268,501**.

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

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

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

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

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

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

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 483 Kismet-Plains

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
530.0	525.5	512.5	506.5	512.5	14.0	526.5	214.4	67.8	3.6

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
151.0	32.8	96.9	0.0	0.0	82.0	0.0	1,175.0	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
6,789,150	7,851,724	6,789,150	0	6,789,150	7,001,546	32.40%	2,268,501	2,400,000	2,268,501

Column Notes

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Smith,

For the 2026-2027 school year, the legal General Fund is **$6,842,308** and the legal Local Option Budget (LOB) is **$2,244,002**.

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 484 Fredonia

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
597.0	605.1	598.5	581.0	598.5	8.5	607.0	230.6	0.0	18.8

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
131.2	19.3	54.2	0.0	0.0	123.1	0.0	1,184.2	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
6,842,308	6,953,245	6,842,308	0	6,842,308	6,925,932	32.40%	2,244,002	2,280,437	2,244,002

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Rachael Webb, Superintendent
USD 487 Herington
19 North Broadway
Herington, KS 67449-2430

Dear Dr. Webb,

For the 2026-2027 school year, the legal General Fund is **$4,898,058** and the legal Local Option Budget (LOB) is **$1,618,704**.

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 487 Herington

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
379.1	389.9	389.5	365.0	389.5	9.0	398.5	179.6	0.9	13.6

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
113.7	24.7	9.7	0.0	0.0	98.1	1.0	839.8	45,694

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
4,898,058	4,982,095	4,898,058	0	4,898,058	4,905,164	33.00%	1,618,704	1,650,209	1,618,704

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Wilson,

For the 2026-2027 school year, the legal General Fund is **$28,185,598** and the legal Local Option Budget (LOB) is **$9,149,766**.

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 489 Hays

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,105.1	3,119.1	3,116.9	2,987.5	3,116.9	26.0	3,142.9	110.1	28.5	67.0

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
500.0	8.1	195.7	0.0	0.0	779.8	7.0	4,839.1	440,792

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
28,401,112	28,626,601	28,401,112	-215,514	28,185,598	28,240,019	32.40%	9,149,766	9,217,323	9,149,766

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mrs. Davis,

For the 2026-2027 school year, the legal General Fund is **$15,430,976** and the legal Local Option Budget (LOB) is **$5,225,283**.

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 490 El Dorado

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
1,710.1	1,686.1	1,615.9	1,530.2	1,615.9	34.5	1,650.4	57.8	1.7	21.6

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
455.4	98.8	96.2	0.0	0.0	268.4	0.0	2,650.3	117,543

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
15,430,976	15,952,799	15,430,976	0	15,430,976	15,834,190	33.00%	5,225,283	5,379,521	5,225,283

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Moeckel,

For the 2026-2027 school year, the legal General Fund is **$14,035,887** and the legal Local Option Budget (LOB) is **$4,654,017**.

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 491 Eudora

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
1,597.0	1,586.1	1,609.3	1,557.0	1,609.3	31.0	1,640.3	57.5	1.7	50.2

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
219.3	0.0	43.3	0.0	0.0	401.0	0.0	2,413.3	91,840

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
14,035,887	14,678,650	14,035,887	0	14,035,887	14,103,081	33.00%	4,654,017	4,871,651	4,654,017

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Hunter,

For the 2026-2027 school year, the legal General Fund is **$3,156,921** and the legal Local Option Budget (LOB) is **$1,052,649**.

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 492 Flinthills

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
254.0	254.5	234.8	225.2	234.8	3.0	237.8	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
47.4	5.3	35.4	0.0	0.0	59.7	0.0	545.4	5,600

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
3,156,921	3,330,127	3,156,921	0	3,156,921	3,189,845	33.00%	1,052,649	1,103,095	1,052,649

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Columbus, KS 66725-1674

Dear Mr. Grundy,

For the 2026-2027 school year, the legal General Fund is **$10,046,785** and the legal Local Option Budget (LOB) is **$3,227,667**.

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

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

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

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

"Overall Audit Summary" for the 2025-2026 school year audit completed by KSDE.

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

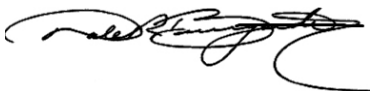
To view your district's General Fund and LOB transfer amounts, download the FY2027 Legal Max (Preliminary) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 493 Columbus

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
941.0	941.0	914.0	904.5	914.0	15.0	929.0	251.3	0.0	29.1

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
224.6	46.6	68.3	0.0	0.0	183.6	0.0	1,732.5	36,400

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
10,046,785	10,059,629	10,046,785	0	10,046,785	10,132,592	32.40%	3,282,960	3,227,667	3,227,667

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Larkin,

For the 2026-2027 school year, the legal General Fund is **$5,823,646** and the legal Local Option Budget (LOB) is **$1,911,085**.

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 494 Syracuse

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
507.8	473.5	460.2	474.6	474.6	10.0	484.6	204.2	39.8	6.3

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
149.1	32.4	31.7	0.0	0.0	59.8	0.0	1,007.9	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
5,823,646	6,085,967	5,823,646	0	5,823,646	5,898,410	32.40%	1,911,085	1,997,239	1,911,085

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Wachs,

For the 2026-2027 school year, the legal General Fund is **$8,881,005** and the legal Local Option Budget (LOB) is **$2,934,827**.

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 495 Ft Larned

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
776.0	760.0	730.0	703.3	730.0	34.5	764.5	249.5	4.8	30.5

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
174.2	30.3	42.6	0.0	0.0	225.1	1.0	1,522.5	84,000

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
8,881,005	9,101,459	8,881,005	0	8,881,005	8,893,415	33.00%	2,934,827	3,019,871	2,934,827

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Bradley Meyer, Superintendent
USD 496 Pawnee Heights
P.O. Box 98
Rozel, KS 67574

Dear Dr. Meyer,

For the 2026-2027 school year, the legal General Fund is **$1,830,327** and the legal Local Option Budget (LOB) is **$599,814**.

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 496 Pawnee Heights

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
117.0	119.0	128.0	114.0	128.0	0.0	128.0	120.3	0.2	0.8

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
13.1	0.0	13.0	0.0	0.0	35.4	0.0	310.8	34,525

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
1,830,327	2,102,034	1,830,327	0	1,830,327	1,817,618	33.00%	599,814	663,790	599,814

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Swift,

For the 2026-2027 school year, the legal General Fund is **$93,860,845** and the legal Local Option Budget (LOB) is **$30,150,494**.

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 497 Lawrence

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
9,803.5	9,670.1	9,327.8	9,099.9	9,327.8	83.5	9,411.3	329.8	124.4	160.2

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
1,438.9	142.7	379.9	0.0	384.6	3,271.6	0.0	15,643.4	3,473,280

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
93,860,845	94,823,828	93,860,845	0	93,860,845	91,365,133	33.00%	30,150,494	30,559,090	30,150,494

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Spoonts,

For the 2026-2027 school year, the legal General Fund is **$4,269,364** and the legal Local Option Budget (LOB) is **$1,438,650**.

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 498 Valley Heights

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
373.5	366.9	353.0	337.5	353.0	7.0	360.0	167.0	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
65.3	3.1	54.4	0.0	0.0	81.5	0.0	738.9	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,269,364	4,352,567	4,269,364	0	4,269,364	4,359,546	33.00%	1,438,650	1,466,483	1,438,650

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. VanCleave,

For the 2026-2027 school year, the legal General Fund is **$8,444,527** and the legal Local Option Budget (LOB) is **$2,781,685**.

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 499 Galena

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
695.6	753.7	745.8	693.0	745.8	13.1	758.9	249.1	0.0	11.7

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
213.4	46.3	3.1	0.0	0.0	158.8	0.0	1,441.3	116,696

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
8,444,527	8,706,775	8,444,527	0	8,444,527	8,429,349	33.00%	2,781,685	2,870,981	2,781,685

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Stubblefield,

For the 2026-2027 school year, the legal General Fund is **$212,071,274** and the legal Local Option Budget (LOB) is **$70,183,660**.

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 500 Kansas City

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
19,438.8	19,808.1	19,529.5	18,681.9	19,529.5	505.5	20,035.0	702.0	1,447.3	427.7

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
7,150.1	1,551.2	454.1	0.0	0.0	4,606.5	0.0	36,373.9	1,902,880

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
212,071,274	222,569,243	212,071,274	0	212,071,274	212,677,757	33.00%	70,183,660	73,605,700	70,183,660

Column Notes

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

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

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

Dear Dr. Anderson,

For the 2026-2027 school year, the legal General Fund is **$123,082,858** and the legal Local Option Budget (LOB) is **$40,378,597**.

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 501 Topeka 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
11,531.8	11,603.1	11,328.0	10,991.6	11,328.0	234.0	11,562.0	405.1	198.1	175.1

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
3,842.5	833.6	98.8	0.0	0.0	3,827.6	0.0	20,942.8	2,075,360

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
123,082,858	128,124,759	123,082,858	0	123,082,858	122,359,386	33.00%	40,378,597	42,050,671	40,378,597

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Snyder,

For the 2026-2027 school year, the legal General Fund is $1,673,887 and the legal Local Option Budget (LOB) is $415,160.

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 502 Lewis

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
110.0	117.0	99.7	90.5	99.7	4.0	103.7	104.2	4.2	0.0

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
28.6	6.2	9.7	0.0	0.0	33.1	0.0	289.7	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
1,673,887	2,040,790	1,673,887	0	1,673,887	1,693,906	32.40%	548,826	415,160	415,160

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Ms. Perkins,

For the 2026-2027 school year, the legal General Fund is **$12,530,614** and the legal Local Option Budget (LOB) is **$4,174,728**.

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

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

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

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

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

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

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

Sincerely,



Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services



Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

November 16, 2026

PRELIMINARY LEGAL MAX

USD 503 Parsons

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
1,235.9	1,192.2	1,139.4	1,119.8	1,139.4	25.0	1,164.4	221.8	2.5	27.4

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
369.3	80.1	16.2	0.0	0.0	282.0	0.0	2,163.7	88,480

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
12,590,339	12,530,614	12,530,614	0	12,530,614	12,650,690	33.00%	4,174,728	4,176,854	4,174,728

Column Notes

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

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

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

Dear Mr. Dawson,

For the 2026-2027 school year, the legal General Fund is $5,361,406 and the legal Local Option Budget (LOB) is $1,790,592.

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 504 Oswego

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
475.5	457.0	459.6	438.0	459.6	8.5	468.1	199.9	0.0	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
106.0	19.5	7.4	0.0	0.0	110.2	0.0	927.9	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
5,361,406	5,415,719	5,361,406	0	5,361,406	5,426,037	33.00%	1,790,592	1,808,761	1,790,592

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

Bobbi Williams, Superintendent
USD 505 Chetopa-St. Paul
430 Elm Street
Chetopa, KS 67336-8852

Dear Dr. Williams,

For the 2026-2027 school year, the legal General Fund is **$4,090,824** and the legal Local Option Budget (LOB) is **$1,365,714**.

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 505 Chetopa-St. Paul

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
372.5	369.0	340.0	339.2	340.0	5.0	345.0	161.8	0.6	10.8

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
70.2	7.9	8.4	0.0	0.0	103.3	0.0	708.0	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
4,090,824	4,413,236	4,090,824	0	4,090,824	4,138,528	33.00%	1,365,714	1,473,565	1,365,714

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Wyrick,

For the 2026-2027 school year, the legal General Fund is **$14,514,228** and the legal Local Option Budget (LOB) is **$4,670,201**.

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 506 Labette 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
1,396.6	1,367.0	1,403.2	1,396.3	1,403.2	33.0	1,436.2	141.0	0.0	21.8

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
385.3	83.6	129.0	0.0	0.0	319.2	0.0	2,516.1	319,730

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
14,857,756	14,514,228	14,514,228	0	14,514,228	14,711,737	32.40%	4,766,603	4,670,201	4,670,201

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Burrows,

For the 2026-2027 school year, the legal General Fund is **$2,948,513** and the legal Local Option Budget (LOB) is **$999,079**.

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 507 Satanta

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
225.5	222.5	205.5	202.5	205.5	10.0	215.5	152.6	21.7	3.6

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
55.7	12.1	17.1	0.0	0.0	32.0	0.0	510.3	0

Col 40	Col 41	Col 42	Col 46	Col 47	Col 48	Col 49	Col 50	Col 51	Col 52
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2026-2027 Adj. Legal General Fund Budget	2026-2027 LOB Base General Fund	2026-2027 LOB Authorized Percent	2026-2027 Computed Local Option Budget	2026-2027 Adopted Local Option Budget	2026-2027 Legal Max LOB Budget
2,948,513	3,207,368	2,948,513	0	2,948,513	3,027,511	33.00%	999,079	1,085,669	999,079

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Pendergraft,

For the 2026-2027 school year, the legal General Fund is **$8,865,318** and the legal Local Option Budget (LOB) is **$2,863,872**.

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 508 Baxter Springs

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
747.0	736.3	752.5	729.0	752.5	28.9	781.4	250.5	1.9	12.2

Col 20	Col 23	Col 26	Col 27	Col 28	Col 30	Col 31		Col 38
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
225.1	48.8	16.3	0.0	0.0	160.7	0.0	1,496.9	314,453

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
8,963,541	8,865,318	8,865,318	0	8,865,318	8,754,542	33.00%	2,888,999	2,863,872	2,863,872

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Farley,

For the 2026-2027 school year, the legal General Fund is **$2,543,476** and the legal Local Option Budget (LOB) is **$848,550**.

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 509 South Haven

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
198.0	190.6	174.7	165.5	174.7	0.0	174.7	142.6	0.0	2.8

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
18.9	0.0	10.9	0.0	0.0	90.3	0.0	440.2	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
2,543,476	2,797,130	2,543,476	0	2,543,476	2,571,364	33.00%	848,550	933,401	848,550

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).
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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Mr. Daugaard,

For the 2026-2027 school year, the legal General Fund is **$2,314,089** and the legal Local Option Budget (LOB) is **$772,786**.

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 511 Attica

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
147.0	155.7	155.0	148.0	155.0	4.5	159.5	136.6	0.0	2.1

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
37.3	7.6	6.6	0.0	0.0	51.0	0.0	400.7	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
2,315,245	2,314,089	2,314,089	0	2,314,089	2,342,947	33.00%	773,173	772,786	772,786

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

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

PRELIMINARY LEGAL MAX

November 16, 2026

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

Dear Dr. Schumacher,

For the 2026-2027 school year, the legal General Fund is **$230,775,235** and the legal Local Option Budget (LOB) is **$77,050,214**.

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 512 Shawnee Mission Pub Sch

2026-2027 Legal Maximum General Fund and LOB Budget

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

Col 1	Col 2	Col 3	Col 6	Col 7	Col 8	Col 9	Col 10	Col 15	Col 17
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/26 & 2/20/27	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
25,770.7	25,822.9	25,502.4	25,219.3	25,502.4	128.0	25,630.4	898.1	448.3	540.9

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
3,594.7	295.1	680.3	0.0	2,377.0	5,473.4	0.0	39,938.2	12,315

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
230,775,235	234,901,905	230,775,235	0	230,775,235	233,485,497	33.00%	77,050,214	78,422,896	77,050,214

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.