



## School Finance

Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

(785) 296-3872  
(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Mr. Garrison,

For the 2018-19 school year, the legal general fund is **\$2,635,612** and the legal local option budget (LOB) is **\$849,438**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 444 Little River**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
309.4	303.0	284.5	303.0	6.5	0.0	309.5	148.9	0.4	16.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
32.4	0.0	0.0	45.0	0.0	0.0	78.7	1.0	632.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,635,612	2,710,166	2,635,612	0	2,635,612	2,831,459	30.00%	849,438	865,616	849,438

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Dr. Correll,

For the 2018-19 school year, the legal general fund is **\$12,680,564** and the legal local option budget (LOB) is **\$3,946,454**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 445 Coffeyville**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

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FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,625.6	1,694.8	1,705.9	1,705.9	36.0	0.0	1,741.9	61.0	39.4	28.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
591.4	128.3	0.0	77.0	0.0	0.0	349.9	0.0	3,017.5	112,676
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
12,680,564	12,912,818	12,680,564	0	12,680,564	13,526,168	30.00%	4,057,850	3,946,454	3,946,454

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

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Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

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**FINAL**

June 12, 2019

Rusty Arnold, Superintendent  
USD 446 Independence  
P O Drawer 487  
Independence KS 67301-0487

**Audited Legal Max**

Dear Mr. Arnold,

For the 2018-19 school year, the legal general fund is **\$13,492,101** and the legal local option budget (LOB) is **\$4,324,553**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 446 Independence**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,916.0	1,973.6	1,979.6	1,979.6	24.0	0.0	2,003.6	70.2	9.3	25.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
524.7	113.8	0.0	92.8	0.0	0.0	399.1	0.0	3,239.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
13,492,101	13,891,941	13,492,101	0	13,492,101	14,415,175	30.00%	4,324,553	4,385,700	4,324,553

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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**FINAL**

June 12, 2019

Shellaine Kiblinger, Superintendent  
USD 447 Cherryvale  
618 East 4th Street  
Cherryvale KS 67335-2306

**Audited Legal Max**

Dear Ms. Kiblinger,

For the 2018-19 school year, the legal general fund is **\$6,344,961** and the legal local option budget (LOB) is **\$2,037,154**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 447 Cherryvale**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

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770.7	805.9	791.5	805.9	9.0	0.0	814.9	252.0	0.0	13.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
211.5	45.9	0.0	33.6	0.0	0.0	152.5	0.0	1,523.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
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6,344,961	6,414,933	6,344,961	0	6,344,961	6,790,512	30.00%	2,037,154	2,058,170	2,037,154

**Column Notes**

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**FINAL**

June 12, 2019

Scott Friesen, Superintendent  
USD 448 Inman  
Box 129  
Inman KS 67546

**Audited Legal Max  
Budget Reduction**

Dear Mr. Friesen,

For the 2018-19 school year, the legal general fund is **\$3,447,581** and the legal local option budget (LOB) is **\$1,217,471**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 448 Inman**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
410.1	410.9	414.5	414.5	6.0	0.0	420.5	186.4	0.0	26.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
38.7	0.0	0.0	29.9	0.0	0.0	129.1	0.0	831.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,461,115	3,622,717	3,461,115	-13,534	3,447,581	3,689,307	33.00%	1,217,471	1,272,306	1,217,471

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Mr. Beying,

For the 2018-19 school year, the legal general fund is **\$5,137,528** and the legal local option budget (LOB) is **\$1,639,954**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 449 Easton**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
599.5	604.3	624.3	624.3	0.0	0.0	624.3	233.5	0.0	17.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
66.8	0.0	0.0	70.3	0.0	0.0	221.1	0.0	1,233.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,137,528	5,195,421	5,137,528	0	5,137,528	5,466,512	30.00%	1,639,954	1,656,579	1,639,954

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Martin Stessman, Superintendent  
USD 450 Shawnee Heights  
4401 SE Shawnee Heights Rd  
Tecumseh KS 66542-9799

**Audited Legal Max**

Dear Dr. Stessman,

For the 2018-19 school year, the legal general fund is **\$22,341,380** and the legal local option budget (LOB) is **\$7,128,694**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 450 Shawnee Heights**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,427.0	3,468.4	3,490.7	3,490.7	20.0	0.0	3,510.7	123.0	18.1	38.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
463.2	6.3	0.0	344.3	0.0	0.0	836.0	1.0	5,341.5	94,032
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
22,341,380	22,371,512	22,341,380	0	22,341,380	23,707,105	33.00%	7,823,345	7,128,694	7,128,694

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Ms. Novack,

For the 2018-19 school year, the legal general fund is **\$3,648,124** and the legal local option budget (LOB) is **\$1,177,302**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 452 Stanton County**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
430.2	433.5	420.5	433.5	3.5	0.0	437.0	191.2	35.9	17.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
80.3	4.1	0.0	43.5	0.0	0.0	66.3	0.0	875.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,648,124	3,842,213	3,648,124	0	3,648,124	3,924,339	30.00%	1,177,302	1,235,316	1,177,302

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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[www.ksde.org](http://www.ksde.org)

**FINAL**

June 12, 2019

Mike Roth, Superintendent  
USD 453 Leavenworth  
P.O. Box 969  
Leavenworth KS 66048

### Audited Legal Max

Dear Mr. Roth,

For the 2018-19 school year, the legal general fund is **\$24,977,919** and the legal local option budget (LOB) is **\$7,829,895**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 453 Leavenworth**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,463.3	3,647.8	3,603.9	3,647.8	36.0	0.0	3,683.8	129.1	10.4	44.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
816.5	117.5	0.0	88.1	0.0	0.0	995.1	0.0	5,884.9	467,310
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
24,977,919	25,909,802	24,977,919	0	24,977,919	26,099,649	30.00%	7,829,895	8,161,366	7,829,895

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Allen Konicek, Superintendent  
USD 454 Burlingame Public School  
100 Bloomquist Drive, Suite A  
Burlingame KS 66413

**Audited Legal Max  
Budget Reduction**

Dear Mr. Konicek,

For the 2018-19 school year, the legal general fund is **\$2,488,087** and the legal local option budget (LOB) is **\$797,677**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 454 Burlingame Public School**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
292.0	290.4	285.5	290.4	0.5	0.0	290.9	147.9	0.2	3.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation 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	0.0	0.0	16.3	0.0	0.0	92.0	0.0	598.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,491,087	2,544,399	2,491,087	-3,000	2,488,087	2,658,924	30.00%	797,677	813,104	797,677

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
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**FINAL**

June 12, 2019

Joe Sample, Superintendent  
USD 456 Marais Des Cygnes Valley  
Box 158  
Melvern KS 66510

**Audited Legal Max  
Budget Reduction**

Dear Mr. Sample,

For the 2018-19 school year, the legal general fund is **\$2,188,281** and the legal local option budget (LOB) is **\$725,287**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 456 Marais Des Cygnes Valley**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
233.5	214.5	209.5	214.5	2.0	0.0	216.5	152.7	0.0	4.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
46.0	6.7	0.0	35.7	0.0	0.0	74.1	0.0	536.5	1,773
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,236,296	2,326,065	2,236,296	-48,015	2,188,281	2,417,624	30.00%	725,287	748,456	725,287

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
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**FINAL**

June 12, 2019

Steve Karlin, Superintendent  
USD 457 Garden City  
1205 Fleming St.  
Garden City KS 67846-4751

**Audited Legal Max  
Budget Reduction**

Dear Dr. Karlin,

For the 2018-19 school year, the legal general fund is **\$52,046,770** and the legal local option budget (LOB) is **\$16,661,580**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 457 Garden City**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,139.5	7,336.6	7,180.3	7,336.6	95.0	0.0	7,431.6	260.4	526.9	124.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,935.5	419.9	0.0	476.3	0.0	0.0	1,252.0	0.0	12,427.2	292,445
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
52,051,733	52,700,479	52,051,733	-4,963	52,046,770	55,538,600	30.00%	16,661,580	16,821,200	16,661,580

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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**FINAL**

June 12, 2019

David Howard, Superintendent  
USD 458 Basehor-Linwood  
P O Box 282  
Basehor KS 66007-0282

**Audited Legal Max  
Budget Reduction**

Dear Mr. Howard,

For the 2018-19 school year, the legal general fund is **\$15,451,061** and the legal local option budget (LOB) is **\$4,676,002**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 458 Basehor-Linwood**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,160.9	2,328.6	2,409.3	2,409.3	0.0	0.0	2,409.3	84.4	6.8	60.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
130.2	0.0	29.5	191.9	0.0	0.0	602.0	1.0	3,516.0	821,810
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
15,465,950	17,139,098	15,465,950	-14,889	15,451,061	15,586,673	30.00%	4,676,002	5,183,679	4,676,002

**Column Notes**

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## School Finance

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**FINAL**

June 12, 2019

Kelly Lampe, Superintendent  
USD 459 Bucklin  
Box 8  
Bucklin KS 67834-0008

**Audited Legal Max  
Budget Reduction**

Dear Mr. Lampe,

For the 2018-19 school year, the legal general fund is **\$2,117,232** and the legal local option budget (LOB) is **\$703,648**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 459 Bucklin**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
216.8	224.9	229.9	229.9	1.5	0.0	231.4	154.1	3.1	3.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
52.3	8.3	0.0	26.1	0.0	0.0	37.3	0.0	515.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,147,474	2,197,038	2,147,474	-30,242	2,117,232	2,345,494	30.00%	703,648	706,342	703,648

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
Landon State Office Building  
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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Mr. Proctor,

For the 2018-19 school year, the legal general fund is **\$5,505,297** and the legal local option budget (LOB) is **\$1,949,425**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 460 Hesston**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
774.1	796.7	808.1	808.1	0.0	0.0	808.1	251.8	3.6	22.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
66.8	0.0	0.0	19.4	0.0	0.0	149.3	0.0	1,321.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,505,297	5,530,287	5,505,297	0	5,505,297	5,907,348	33.00%	1,949,425	1,950,575	1,949,425

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

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

**Audited Legal Max  
Republished Budget**

Dear Ms. Erickson,

For the 2018-19 school year, the legal general fund is **\$5,407,420** and the legal local option budget (LOB) is **\$1,904,800**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget**

**USD 461 Neodesha**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
691.0	681.0	671.0	681.0	10.5	0.0	691.5	242.8	0.2	14.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
161.7	27.2	0.0	23.3	0.0	0.0	137.3	0.0	1,298.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,407,420	5,457,816	5,407,420	0	5,407,420	5,802,387	33.00%	1,914,788	1,904,800	1,904,800

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Mr. Schaffer,

For the 2018-19 school year, the legal general fund is **\$2,784,303** and the legal local option budget (LOB) is **\$892,403**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 462 Central**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
284.2	311.7	305.5	311.7	0.0	0.0	311.7	149.7	0.0	8.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
66.3	9.9	0.0	40.2	0.0	0.0	82.1	0.0	668.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,784,303	2,873,434	2,784,303	0	2,784,303	2,974,678	30.00%	892,403	920,492	892,403

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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## School Finance

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**FINAL**

June 12, 2019

Dale Adams, Superintendent  
USD 463 Udall  
Box 386  
Udall KS 67146

**Audited Legal Max**

Dear Mr. Adams,

For the 2018-19 school year, the legal general fund is **\$2,701,005** and the legal local option budget (LOB) is **\$869,704**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 463 Udall**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
331.2	308.7	316.0	316.0	0.0	0.0	316.0	151.3	0.0	7.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
51.3	0.4	6.2	30.5	0.0	0.0	84.4	0.0	647.3	5,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,701,005	2,760,146	2,701,005	0	2,701,005	2,899,014	30.00%	869,704	883,328	869,704

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.





## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Loren Feldkamp, Superintendent  
USD 464 Tonganoxie  
Box 199  
Tonganoxie KS 66086-0199

**Audited Legal Max**

Dear Mr. Feldkamp,

For the 2018-19 school year, the legal general fund is **\$12,073,502** and the legal local option budget (LOB) is **\$3,856,685**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 464 Tonganoxie**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,890.2	1,943.7	1,967.8	1,967.8	0.0	0.0	1,967.8	69.0	5.0	33.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
191.2	0.0	0.0	140.1	0.0	0.0	492.4	0.0	2,898.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
12,073,502	12,208,865	12,073,502	0	12,073,502	12,855,616	30.00%	3,856,685	3,903,337	3,856,685

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Nathan Reed, Superintendent  
USD 465 Winfield  
1407 Wheat Rd.  
Winfield KS 67156-3691

**Audited Legal Max  
Republished Budget  
Budget Reduction**

Dear Mr. Reed,

For the 2018-19 school year, the legal general fund is **\$14,808,141** and the legal local option budget (LOB) is **\$5,243,212**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget  
Budget Reduction**

**USD 465 Winfield**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,140.2	2,148.6	2,133.5	2,148.6	32.0	0.0	2,180.6	76.4	16.7	47.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
470.4	53.5	0.0	125.1	0.0	0.0	612.4	0.0	3,583.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
14,923,195	15,153,936	14,923,195	-115,054	14,808,141	15,888,522	33.00%	5,243,212	5,275,439	5,243,212

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

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

### Audited Legal Max

Dear Mr. Rumford,

For the 2018-19 school year, the legal general fund is **\$6,960,573** and the legal local option budget (LOB) is **\$2,228,209**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 466 Scott County**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
909.0	977.5	961.5	977.5	10.5	0.0	988.0	247.4	38.3	13.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
176.2	8.9	0.0	53.9	0.0	0.0	138.1	0.0	1,664.2	29,180
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,960,573	7,122,451	6,960,573	0	6,960,573	7,427,362	30.00%	2,228,209	2,275,676	2,228,209

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
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**FINAL**

June 12, 2019

Keith Higgins, Superintendent  
USD 467 Leoti  
Box 967  
Leoti KS 67861-0967

**Audited Legal Max  
Budget Reduction**

Dear Mr. Higgins,

For the 2018-19 school year, the legal general fund is **\$3,154,642** and the legal local option budget (LOB) is **\$1,150,417**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 467 Leoti**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
382.0	385.5	387.5	387.5	6.0	0.0	393.5	178.0	27.1	8.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
70.7	2.7	0.0	34.2	0.0	0.0	58.3	0.0	772.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,217,879	3,391,976	3,217,879	-63,237	3,154,642	3,486,113	33.00%	1,150,417	1,199,014	1,150,417

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Cheryl Cook, Superintendent  
USD 468 Healy Public Schools  
5006 N Dodge Rd  
Healy KS 67850

**Audited Legal Max**

Dear Ms. Cook,

For the 2018-19 school year, the legal general fund is **\$771,775** and the legal local option budget (LOB) is **\$275,063**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 468 Healy Public Schools**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
67.5	67.0	57.0	67.0	0.0	0.0	67.0	68.0	1.9	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
16.9	3.7	0.0	2.5	0.0	0.0	25.3	0.0	185.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
771,775	833,417	771,775	0	771,775	833,525	33.00%	275,063	292,999	275,063

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

Darrel Stufflebeam, Superintendent  
USD 469 Lansing  
401 S. Second Street  
Lansing KS 66043

**Audited Legal Max  
Republished Budget**

Dear Dr. Stufflebeam,

For the 2018-19 school year, the legal general fund is **\$15,849,075** and the legal local option budget (LOB) is **\$5,508,358**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget**

**USD 469 Lansing**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,541.5	2,629.7	2,657.0	2,657.0	0.0	0.0	2,657.0	93.1	7.8	24.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
258.9	0.0	0.0	88.5	0.0	0.0	675.2	0.0	3,805.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
15,849,075	15,900,000	15,849,075	0	15,849,075	16,866,166	33.00%	5,565,835	5,508,358	5,508,358

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Dr. Ballard,

For the 2018-19 school year, the legal general fund is **\$20,308,540** and the legal local option budget (LOB) is **\$6,496,968**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 470 Arkansas City**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,653.2	2,799.0	2,789.0	2,799.0	35.0	0.0	2,834.0	99.3	100.5	63.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
739.1	160.3	0.0	151.1	0.0	0.0	727.9	0.0	4,876.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
20,308,540	21,268,573	20,308,540	0	20,308,540	21,656,559	30.00%	6,496,968	6,796,462	6,496,968

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
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## School Finance

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**FINAL**

June 12, 2019

K.B. Criss, Superintendent  
USD 471 Dexter  
PO Box 97  
Dexter KS 67038-0097

**Audited Legal Max  
Republished Budget**

Dear Mr. Criss,

For the 2018-19 school year, the legal general fund is **\$1,704,735** and the legal local option budget (LOB) is **\$546,756**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget**

**USD 471 Dexter**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
141.5	142.9	166.0	166.0	0.0	0.0	166.0	139.3	0.0	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation 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	4.2	0.0	15.3	0.0	0.0	47.2	0.0	409.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,704,735	1,745,135	1,704,735	0	1,704,735	1,822,520	30.00%	546,756	547,969	546,756

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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## School Finance

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**FINAL**

June 12, 2019

Jerry Hodson, Superintendent  
USD 473 Chapman  
PO Box 249  
Chapman KS 67431-0249

**Audited Legal Max**

Dear Mr. Hodson,

For the 2018-19 school year, the legal general fund is **\$7,914,750** and the legal local option budget (LOB) is **\$2,533,719**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 473 Chapman**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,032.2	1,085.0	1,056.5	1,085.0	0.0	0.0	1,085.0	236.0	0.7	24.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
162.1	5.2	0.0	120.2	0.0	0.0	266.8	0.0	1,900.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,914,750	8,104,676	7,914,750	0	7,914,750	8,445,730	30.00%	2,533,719	2,590,402	2,533,719

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Mark Clodfelter, Superintendent  
USD 474 Haviland  
PO Box 243  
Haviland KS 67059-0243

**Audited Legal Max**

Dear Mr. Clodfelter,

For the 2018-19 school year, the legal general fund is **\$1,175,780** and the legal local option budget (LOB) is **\$380,880**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 474 Haviland**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
96.5	103.5	106.5	106.5	0.0	0.0	106.5	106.2	0.0	3.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
17.9	0.0	0.0	17.3	0.0	0.0	31.3	0.0	282.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,175,780	1,189,941	1,175,780	0	1,175,780	1,290,735	30.00%	387,221	380,880	380,880

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

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

**Audited Legal Max  
Budget Reduction**

Dear Dr. Hudson,

For the 2018-19 school year, the legal general fund is **\$50,408,892** and the legal local option budget (LOB) is **\$16,099,522**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 475 Geary County Schools**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,730.0	7,905.2	7,639.1	7,905.2	57.5	0.0	7,962.7	279.0	112.9	61.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,377.5	115.1	0.0	315.4	0.0	0.0	1,862.9	1.0	12,088.0	74,780
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
50,421,300	51,208,765	50,421,300	-12,408	50,408,892	53,665,074	30.00%	16,099,522	16,328,877	16,099,522

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
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## School Finance

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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Mr. Zehr,

For the 2018-19 school year, the legal general fund is **\$1,109,198** and the legal local option budget (LOB) is **\$354,733**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 476 Copeland**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
88.5	85.0	91.0	91.0	1.0	0.0	92.0	93.3	15.6	2.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
18.4	1.0	0.0	17.7	0.0	0.0	16.8	0.0	257.4	37,127
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,109,198	1,184,544	1,109,198	0	1,109,198	1,182,444	30.00%	354,733	371,975	354,733

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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## School Finance

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**FINAL**

June 12, 2019

Randy Rockhold, Superintendent  
USD 477 Ingalls  
PO Box 99  
Ingalls KS 67853-0099

**Audited Legal Max**

Dear Mr. Rockhold,

For the 2018-19 school year, the legal general fund is **\$2,022,941** and the legal local option budget (LOB) is **\$731,243**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 477 Ingalls**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
230.0	210.0	234.0	234.0	3.5	0.0	237.5	154.3	6.2	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
26.6	0.0	0.0	22.6	0.0	0.0	38.5	0.0	485.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,022,941	2,090,414	2,022,941	0	2,022,941	2,215,887	33.00%	731,243	741,170	731,243

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Shane Walter, Superintendent  
USD 479 Crest  
P.O. Box 305  
Colony KS 66015-0305

**Audited Legal Max**

Dear Mr. Walter,

For the 2018-19 school year, the legal general fund is **\$2,187,458** and the legal local option budget (LOB) is **\$476,500**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 479 Crest**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
190.0	217.0	219.0	219.0	2.5	0.0	221.5	153.3	0.0	7.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
38.7	1.0	0.0	25.8	0.0	0.0	77.5	0.0	525.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,187,458	2,343,229	2,187,458	0	2,187,458	2,333,042	30.00%	699,913	476,500	476,500

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.





## School Finance

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**FINAL**

June 12, 2019

Renae Hickert, Superintendent  
USD 480 Liberal  
Box 949  
Liberal KS 67905-0949

**Audited Legal Max**

Dear Ms. Hickert,

For the 2018-19 school year, the legal general fund is **\$35,942,284** and the legal local option budget (LOB) is **\$10,750,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 480 Liberal**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,666.5	4,775.5	4,756.0	4,775.5	84.5	0.0	4,860.0	170.3	579.9	61.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,580.7	343.0	318.5	58.5	0.0	0.0	657.3	0.0	8,629.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
35,942,284	36,785,280	35,942,284	0	35,942,284	38,533,478	30.00%	11,560,043	10,750,000	10,750,000

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Ronald Meitler, Superintendent  
USD 481 Rural Vista  
Box 98  
White City KS 66872-0098

**Audited Legal Max  
Republished Budget**

Dear Mr. Meitler,

For the 2018-19 school year, the legal general fund is **\$2,496,918** and the legal local option budget (LOB) is **\$929,789**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget**

**USD 481 Rural Vista**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
293.0	285.0	251.0	285.0	5.0	0.0	290.0	148.1	0.0	7.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
49.9	3.7	0.0	39.5	0.0	0.0	60.8	0.0	599.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,496,918	2,600,000	2,496,918	0	2,496,918	2,819,787	33.00%	930,530	929,789	929,789

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Kelly Arnberger, Superintendent  
USD 482 Dighton  
Box 878  
Dighton KS 67839-0878

**Audited Legal Max**

Dear Dr. Arnberger,

For the 2018-19 school year, the legal general fund is **\$2,069,172** and the legal local option budget (LOB) is **\$630,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 482 Dighton**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
212.5	221.6	236.5	236.5	2.0	0.0	238.5	154.4	1.7	3.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
40.7	0.8	0.0	17.8	0.0	0.0	39.0	0.0	496.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,069,172	2,168,299	2,069,172	0	2,069,172	2,260,800	30.00%	678,240	630,000	630,000

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

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Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Elton Argo, Superintendent  
USD 483 Kismet-Plains  
P.O. Box 760  
Plains KS 67869-0760

**Audited Legal Max  
Budget Reduction**

Dear Mr. Argo,

For the 2018-19 school year, the legal general fund is **\$6,459,589** and the legal local option budget (LOB) is **\$1,900,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 483 Kismet-Plains**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
667.0	674.5	618.5	674.5	14.5	0.0	689.0	242.5	134.8	3.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
188.3	40.9	0.0	149.3	0.0	0.0	114.1	0.0	1,562.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,508,646	6,850,176	6,508,646	-49,057	6,459,589	7,104,059	30.00%	2,131,218	1,900,000	1,900,000

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

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

**Audited Legal Max  
Budget Reduction**

Dear Mr. Smith,

For the 2018-19 school year, the legal general fund is **\$5,454,379** and the legal local option budget (LOB) is **\$1,788,023**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 484 Fredonia**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
631.3	654.5	686.5	686.5	6.5	0.0	693.0	243.0	0.0	16.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation 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	19.4	0.0	59.5	0.0	0.0	125.3	0.0	1,306.0	15,244
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,454,734	5,523,005	5,454,734	-355	5,454,379	5,960,075	30.00%	1,788,023	1,795,296	1,788,023

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
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**FINAL**

June 12, 2019

Ron Wilson, Superintendent  
USD 487 Herington  
19 North Broadway  
Herington KS 67449-2430

**Audited Legal Max**

Dear Mr. Wilson,

For the 2018-19 school year, the legal general fund is **\$3,979,839** and the legal local option budget (LOB) is **\$1,265,513**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 487 Herington**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
421.5	445.1	463.5	463.5	6.5	0.0	470.0	200.4	0.0	18.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation 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	21.8	0.0	14.7	0.0	0.0	117.0	1.0	949.0	27,254
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,979,839	4,210,807	3,979,839	0	3,979,839	4,218,376	30.00%	1,265,513	1,334,287	1,265,513

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

John Thissen, Superintendent  
USD 489 Hays  
323 W. 12th St.  
Hays KS 67601-3893

**Audited Legal Max  
Republished Budget  
Budget Reduction**

Dear Mr. Thissen,

For the 2018-19 school year, the legal general fund is **\$18,968,547** and the legal local option budget (LOB) is **\$6,032,645**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget  
Budget Reduction**

**USD 489 Hays**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,787.5	2,966.1	2,969.6	2,969.6	20.0	0.0	2,989.6	104.8	36.9	58.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
467.5	14.1	0.0	141.4	0.0	0.0	694.1	4.0	4,511.1	180,701
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
18,969,433	19,043,877	18,969,433	-886	18,968,547	20,258,782	30.00%	6,077,635	6,032,645	6,032,645

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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## School Finance

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**FINAL**

June 12, 2019

Sue Givens, Superintendent  
USD 490 El Dorado  
124 West Central Avenue  
El Dorado KS 67042-2138

**Audited Legal Max  
Budget Reduction**

Dear Ms. Givens,

For the 2018-19 school year, the legal general fund is **\$12,390,500** and the legal local option budget (LOB) is **\$4,464,460**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 490 El Dorado**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,834.0	1,889.3	1,859.4	1,889.3	16.5	0.0	1,905.8	66.8	5.4	27.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
414.3	56.8	0.0	116.6	0.0	0.0	400.7	0.0	2,994.3	47,729
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
12,518,989	12,975,138	12,518,989	-128,489	12,390,500	13,528,666	33.00%	4,464,460	4,570,846	4,464,460

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
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## School Finance

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**FINAL**

June 12, 2019

Steve Splichal, Superintendent  
USD 491 Eudora  
Box 500  
Eudora KS 66025-0500

**Audited Legal Max  
Budget Reduction**

Dear Mr. Splichal,

For the 2018-19 school year, the legal general fund is **\$10,434,279** and the legal local option budget (LOB) is **\$3,304,493**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 491 Eudora**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,629.7	1,682.1	1,697.4	1,697.4	7.0	0.0	1,704.4	59.7	2.2	40.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
191.2	0.0	0.0	33.6	0.0	0.0	454.5	0.0	2,486.1	80,381
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
10,434,988	10,754,103	10,434,988	-709	10,434,279	11,014,975	30.00%	3,304,493	3,402,744	3,304,493

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Jeremy Boldra, Superintendent  
USD 492 Flinthills  
Box 188  
Rosalia KS 67132-0188

**Audited Legal Max  
Budget Reduction**

Dear Mr. Boldra,

For the 2018-19 school year, the legal general fund is **\$2,441,229** and the legal local option budget (LOB) is **\$801,573**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 492 Flinthills**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
250.4	269.7	265.2	269.7	3.5	0.0	273.2	151.7	0.0	7.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
46.9	1.2	0.0	45.0	0.0	0.0	75.5	0.0	600.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,501,083	2,612,288	2,501,083	-59,854	2,441,229	2,671,910	30.00%	801,573	836,573	801,573

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
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## School Finance

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**FINAL**

June 12, 2019

Brian Smith, Superintendent  
USD 493 Columbus  
802 South High School Avenue  
Columbus KS 66725

**Audited Legal Max**

Dear Mr. Smith,

For the 2018-19 school year, the legal general fund is **\$7,595,711** and the legal local option budget (LOB) is **\$2,431,743**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 493 Columbus**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
919.0	951.5	926.0	951.5	11.0	0.0	962.5	249.4	0.2	27.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
210.5	33.4	0.0	86.3	0.0	0.0	253.6	0.0	1,823.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,595,711	7,679,844	7,595,711	0	7,595,711	8,105,810	30.00%	2,431,743	2,457,901	2,431,743

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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## School Finance

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**FINAL**

June 12, 2019

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

### Audited Legal Max

Dear Mr. Larkin,

For the 2018-19 school year, the legal general fund is **\$4,779,338** and the legal local option budget (LOB) is **\$1,538,372**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 494 Syracuse**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
495.0	511.0	549.5	549.5	8.0	0.0	557.5	221.2	60.1	11.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
145.2	31.5	5.0	40.7	0.0	0.0	74.9	0.0	1,147.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,779,338	4,861,388	4,779,338	0	4,779,338	5,127,905	30.00%	1,538,372	1,563,697	1,538,372

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Mr. Wachs,

For the 2018-19 school year, the legal general fund is **\$7,510,328** and the legal local option budget (LOB) is **\$2,415,328**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 495 Ft Larned**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
839.5	902.1	858.0	902.1	8.5	0.0	910.6	252.0	3.7	27.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation 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	17.0	107.6	62.0	0.0	0.0	248.3	0.0	1,803.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,510,328	7,891,842	7,510,328	0	7,510,328	8,051,092	30.00%	2,415,328	2,520,745	2,415,328

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Daniel Binder, Superintendent  
USD 496 Pawnee Heights  
P.O. Box 98  
Rozel KS 67574

**Audited Legal Max**

Dear Mr. Binder,

For the 2018-19 school year, the legal general fund is **\$1,469,885** and the legal local option budget (LOB) is **\$519,306**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 496 Pawnee Heights**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
134.5	143.5	136.0	143.5	0.0	0.0	143.5	129.0	0.9	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
20.8	0.0	0.0	19.2	0.0	0.0	36.1	0.0	349.5	14,217
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,469,885	1,553,363	1,469,885	0	1,469,885	1,573,655	33.00%	519,306	539,372	519,306

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.





## School Finance

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**FINAL**

June 12, 2019

Anthony Lewis, Superintendent  
USD 497 Lawrence  
110 McDonald Drive  
Lawrence KS 66044-1063

**Audited Legal Max  
Budget Reduction**

Dear Dr. Lewis,

For the 2018-19 school year, the legal general fund is **\$76,116,831** and the legal local option budget (LOB) is **\$25,000,941**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 497 Lawrence**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
10,227.3	10,704.8	10,657.0	10,704.8	34.0	0.0	10,738.8	376.3	153.0	197.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,634.5	133.1	59.3	340.5	0.0	287.8	3,182.6	0.0	17,103.5	4,885,716
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
76,121,794	79,542,141	76,121,794	-4,963	76,116,831	75,760,426	33.00%	25,000,941	25,701,427	25,000,941

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

John Bergkamp, Superintendent  
USD 498 Valley Heights  
Box 89  
Waterville KS 66548

**Audited Legal Max  
Budget Reduction**

Dear Dr. Bergkamp,

For the 2018-19 school year, the legal general fund is **\$3,316,484** and the legal local option budget (LOB) is **\$1,230,992**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 498 Valley Heights**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
372.5	391.5	396.5	396.5	3.0	0.0	399.5	179.9	0.0	11.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
66.8	0.0	0.0	60.0	0.0	0.0	92.1	0.0	809.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,371,568	3,376,566	3,371,568	-55,084	3,316,484	3,730,280	33.00%	1,230,992	1,234,400	1,230,992

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Chris Christman, Interim Superintendent  
USD 499 Galena  
702 East 7th Street  
Galena KS 66739

**Audited Legal Max  
Budget Reduction**

Dear Dr. Christman,

For the 2018-19 school year, the legal general fund is **\$6,418,832** and the legal local option budget (LOB) is **\$2,054,517**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 499 Galena**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
767.2	803.5	825.0	825.0	6.5	0.0	831.5	252.5	0.2	22.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
189.2	33.6	0.0	5.0	0.0	0.0	206.1	0.0	1,540.2	4,254
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,419,187	6,702,541	6,419,187	-355	6,418,832	6,848,390	30.00%	2,054,517	2,136,861	2,054,517

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

Charles Foust, Superintendent  
USD 500 Kansas City  
2010 N. 59th Street  
Kansas City KS 66104

**Audited Legal Max**

Dear Dr. Foust,

For the 2018-19 school year, the legal general fund is **\$156,990,321** and the legal local option budget (LOB) is **\$50,209,933**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 500 Kansas City**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
19,981.5	20,877.0	21,249.7	21,249.7	405.0	0.0	21,654.7	758.8	1,538.9	382.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
7,391.2	1,603.5	0.0	497.7	0.0	0.0	3,717.7	0.0	37,544.5	617,478
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
156,990,321	160,265,200	156,990,321	0	156,990,321	167,366,444	30.00%	50,209,933	51,314,913	50,209,933

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
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**FINAL**

June 12, 2019

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

**Audited Legal Max  
Budget Reduction**

Dear Dr. Anderson,

For the 2018-19 school year, the legal general fund is **\$98,749,653** and the legal local option budget (LOB) is **\$34,704,953**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 501 Topeka Public Schools**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
12,872.5	13,252.0	12,976.9	13,252.0	160.0	0.0	13,412.0	470.0	323.8	215.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
3,972.2	861.7	190.5	206.6	0.0	0.0	4,064.6	0.0	23,716.6	131,134
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
98,910,773	101,752,026	98,910,773	-161,120	98,749,653	105,166,525	33.00%	34,704,953	35,265,000	34,704,953

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
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Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
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**FINAL**

June 12, 2019

Mike McDermeit, Superintendent  
USD 502 Lewis  
P O Box 97  
Lewis KS 67552-0097

**Audited Legal Max  
Budget Reduction**

Dear Mr. McDermeit,

For the 2018-19 school year, the legal general fund is **\$1,373,368** and the legal local option budget (LOB) is **\$366,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 502 Lewis**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
109.5	113.0	124.5	124.5	1.5	0.0	126.0	119.1	9.6	0.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
21.8	3.8	0.0	18.0	0.0	0.0	35.3	0.0	334.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,391,110	1,512,312	1,391,110	-17,742	1,373,368	1,488,144	30.00%	446,443	366,000	366,000

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

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## School Finance

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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Ms. Ray,

For the 2018-19 school year, the legal general fund is **\$9,472,878** and the legal local option budget (LOB) is **\$3,031,814**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 503 Parsons**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,207.0	1,258.9	1,207.0	1,258.9	20.5	0.0	1,279.4	193.7	3.9	23.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
375.1	81.4	0.0	6.9	0.0	0.0	309.1	0.0	2,273.2	5,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,472,878	9,725,279	9,472,878	0	9,472,878	10,106,047	30.00%	3,031,814	3,110,000	3,031,814

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.





## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Doug Beisel, Superintendent  
USD 504 Oswego  
P.O. Box 129  
Oswego KS 67356-0129

**Audited Legal Max**

Dear Mr. Beisel,

For the 2018-19 school year, the legal general fund is **\$3,967,996** and the legal local option budget (LOB) is **\$1,271,408**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 504 Oswego**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
441.5	445.0	473.0	473.0	5.0	0.0	478.0	202.5	0.6	4.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
117.6	20.7	0.0	6.4	0.0	0.0	122.0	0.0	952.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,967,996	4,042,133	3,967,996	0	3,967,996	4,238,025	30.00%	1,271,408	1,294,694	1,271,408

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

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

**Audited Legal Max  
Budget Reduction**

Dear Dr. Williams,

For the 2018-19 school year, the legal general fund is **\$3,512,407** and the legal local option budget (LOB) is **\$1,265,594**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 505 Chetopa-St. Paul**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
424.0	415.5	410.0	415.5	7.5	0.0	423.0	187.1	0.0	20.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
81.3	10.1	0.0	12.5	0.0	0.0	109.0	0.0	843.4	1,064
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,513,825	3,718,115	3,513,825	-1,418	3,512,407	3,835,133	33.00%	1,265,594	1,303,252	1,265,594

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Dr. Wyrick,

For the 2018-19 school year, the legal general fund is **\$11,148,039** and the legal local option budget (LOB) is **\$3,562,447**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 506 Labette County**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,475.7	1,526.5	1,546.6	1,546.6	15.5	0.0	1,562.1	86.5	0.0	30.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
349.0	59.7	0.0	160.9	0.0	0.0	427.1	1.0	2,676.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
11,148,039	11,435,424	11,148,039	0	11,148,039	11,874,823	30.00%	3,562,447	3,651,764	3,562,447

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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[www.ksde.org](http://www.ksde.org)

**FINAL**

June 12, 2019

Mike Ward, Superintendent  
USD 507 Satanta  
Box 279  
Satanta KS 67870-0279

**Audited Legal Max**

Dear Mr. Ward,

For the 2018-19 school year, the legal general fund is **\$2,683,926** and the legal local option budget (LOB) is **\$874,012**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 507 Satanta**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
294.5	294.0	271.5	294.0	5.5	0.0	299.5	145.4	42.6	9.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
67.8	13.3	0.0	20.2	0.0	0.0	45.9	0.0	644.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,683,926	2,876,766	2,683,926	0	2,683,926	2,913,373	30.00%	874,012	928,431	874,012

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
Landon State Office Building  
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**FINAL**

June 12, 2019

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

**Audited Legal Max**

Dear Mr. Pendergraft,

For the 2018-19 school year, the legal general fund is **\$7,553,983** and the legal local option budget (LOB) is **\$2,373,599**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 508 Baxter Springs**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
971.5	961.0	918.5	961.0	10.0	0.0	971.0	248.8	1.3	23.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
224.1	46.9	0.0	20.8	0.0	0.0	243.7	0.0	1,779.8	141,116
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,553,983	7,762,549	7,553,983	0	7,553,983	7,911,995	30.00%	2,373,599	2,433,990	2,373,599

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 14 - Free Meals times Free Lunch Factor (0.484).

Col 17 - Higher of USD level or School level high density at-risk.

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.

Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 40 - Adjusted Legal General Fund; Column 38 less Column 39

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Dorsey Burgess, Superintendent  
USD 509 South Haven  
P.O. Box 229  
South Haven KS 67140-0229

**Audited Legal Max  
Budget Reduction**

Dear Mr. Burgess,

For the 2018-19 school year, the legal general fund is **\$1,985,897** and the legal local option budget (LOB) is **\$714,669**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 509 South Haven**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
185.7	200.0	186.9	200.0	1.5	0.0	201.5	150.2	0.0	6.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
27.6	0.9	0.0	25.8	0.0	0.0	71.3	0.0	483.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,013,778	2,055,844	2,013,778	-27,881	1,985,897	2,165,664	33.00%	714,669	725,041	714,669

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

Mike Sanders, Superintendent  
USD 511 Attica  
P.O.Box 415  
Attica KS 67009-0415

**Audited Legal Max**

Dear Mr. Sanders,

For the 2018-19 school year, the legal general fund is **\$1,636,012** and the legal local option budget (LOB) is **\$524,418**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 511 Attica**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
151.5	167.5	161.0	167.5	2.0	0.0	169.5	140.7	0.0	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation 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	0.3	0.0	6.0	0.0	0.0	47.7	0.0	392.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,636,012	1,677,246	1,636,012	0	1,636,012	1,748,060	30.00%	524,418	537,315	524,418

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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**FINAL**

June 12, 2019

Michael Fulton, Superintendent  
USD 512 Shawnee Mission Pub Sch  
8200 W 71st ST  
Shawnee Mission KS 66204-1798

**Audited Legal Max**

Dear Dr. Fulton,

For the 2018-19 school year, the legal general fund is **\$169,507,587** and the legal local option budget (LOB) is **\$61,487,963**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 512 Shawnee Mission Pub Sch**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
26,413.1	27,014.8	26,970.0	27,014.8	102.0	0.0	27,116.8	950.2	503.0	475.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
3,516.7	206.4	521.4	720.8	0.0	1,674.1	5,012.5	1.0	40,698.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
169,507,587	170,560,082	169,507,587	0	169,507,587	186,327,160	33.00%	61,487,963	61,633,169	61,487,963

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.