November 13, 2020

Kent Michel, Superintendent
USD 432 Victoria
1105 10th St
Victoria, KS 67671

Dear Mr. Michel,

For the 2020-2021 school year, the legal general fund is $2,504,821 and the legal local option budget (LOB) is $849,910. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 432 Victoria**  
**2020-2021 Legal Maximum General Fund Budget**  
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities Transportation WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,556,356</td>
<td>2,566,407</td>
<td>2,556,356</td>
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<td>Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).</td>
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<td>Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).</td>
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<td>Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.</td>
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<tr>
<td>Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).</td>
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<tr>
<td>Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).</td>
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<td>Col 17 - Higher of USD level or School level high density at-risk.</td>
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<td>Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)</td>
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<td>Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.</td>
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<td>Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.</td>
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</table>
November 13, 2020

Jim Lentz, Superintendent
USD 434 Santa Fe Trail
104 S Burlingame Ave
Scranton, KS 66537

Dear Mr. Lentz,

For the 2020-2021 school year, the legal general fund is $8,555,444 and the legal local option budget (LOB) is $2,838,851. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 434 Santa Fe Trail
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<th>Col 45</th>
</tr>
</thead>
<tbody>
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<td>Computed General Fund</td>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,838,851</td>
<td>2,892,834</td>
<td>2,838,851</td>
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</table>

**Column Notes**

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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.
November 13, 2020

Greg Brown, Superintendent
USD 435 Abilene
Box 639
Abilene, KS 67410-0639

Dear Mr. Brown,

For the 2020-2021 school year, the legal general fund is $10,786,720 and the legal local option budget (LOB) is $3,221,329. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>3,242,203</td>
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- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 13, 2020

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

Dear Mr. Vargas,

For the 2020-2021 school year, the legal general fund is $6,210,845 and the legal local option budget (LOB) is $1,888,237. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 436 Caney Valley

### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

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<th>Col 29</th>
<th>Col 34</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 Adj. Legal General Fund</td>
<td>2020-2021 Legal LOB Base</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<td>6,246,737</td>
<td>6,458,713</td>
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<td>1,888,237</td>
<td>1,950,860</td>
<td>1,888,237</td>
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</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 17 - Higher of USD level or School level high density at-risk.
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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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.
November 13, 2020

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

Dear Dr. McWilliams,

For the 2020-2021 school year, the legal general fund is $41,936,751 and the legal local option budget (LOB) is $13,671,728. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 437 Auburn Washburn

### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<td>13,931,851</td>
<td>13,671,728</td>
<td>13,671,728</td>
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</tbody>
</table>

### Column Notes

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Ms. Flowers,

For the 2020-2021 school year, the legal general fund is $3,525,440 and the legal local option budget (LOB) is $1,100,865. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 438 Skyline Schools

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<thead>
<tr>
<th>Col 1</th>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>34.8</td>
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<td>2020-2021 Legal General Fund Budget</td>
<td>2020-2021 LOB Base</td>
<td>Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>3,525,440</td>
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<td>3,525,440</td>
<td>3,551,179</td>
<td>31.00%</td>
<td>1,100,865</td>
<td>1,113,293</td>
<td>1,100,865</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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November 13, 2020

Larry Roth, Superintendent
USD 439 Sedgwick Public Schools
PO Box K
Sedgwick, KS 67135-1559

Dear Mr. Roth,

For the 2020-2021 school year, the legal general fund is $3,932,081 and the legal local option budget (LOB) is $1,188,297. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
# USD 439 Sedgwick Public Schools

## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Preschool-Aged At-Risk</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<td>114.8</td>
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<td>860.6</td>
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<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,932,081</td>
<td>4,062,755</td>
<td>3,932,081</td>
<td>0</td>
<td>3,932,081</td>
<td>3,960,991</td>
<td>30.00%</td>
<td>1,188,297</td>
<td>1,227,834</td>
<td>1,188,297</td>
</tr>
</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Ron Barry, Superintendent
USD 440 Halstead
521 W 6th Street
Halstead, KS 67056-2197

Dear Mr. Barry,

For the 2020-2021 school year, the legal general fund is $6,249,159 and the legal local option budget (LOB) is $1,915,091. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 440 Halstead
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Adjusted Enrollment</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdtct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>(9/20 + 2/20)</td>
<td>11.5</td>
<td>786.1</td>
<td>250.8</td>
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<td>31.0</td>
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<tr>
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<td>774.6</td>
<td>11.5</td>
<td>786.1</td>
<td>250.8</td>
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<td>31.0</td>
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<th>Col 34</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<td>1,383.4</td>
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<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
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<tbody>
<tr>
<td>Legal Max General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base</td>
<td>Computed Local Option Budget Percent</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>6,320,755</td>
<td>6,415,333</td>
<td>6,320,755</td>
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<td>6,249,159</td>
<td>6,383,636</td>
<td>30.00%</td>
<td>1,915,091</td>
<td>1,943,706</td>
<td>1,915,091</td>
</tr>
</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Fred Dierksen, Superintendent
USD 443 Dodge City
Box 460
Dodge City, KS 67801-0460

Dear Dr. Dierksen,

For the 2020-2021 school year, the legal general fund is $57,022,346 and the legal local option budget (LOB) is $19,105,252. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 443 Dodge City

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

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<th>Col 11</th>
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</thead>
<tbody>
<tr>
<td>6,702.4</td>
<td>6,669.0</td>
<td>6,812.7</td>
<td>6,812.7</td>
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<td>6,879.2</td>
<td>241.0</td>
<td>850.2</td>
<td>159.4</td>
</tr>
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</table>

| Col 14 | Col 17 | Col 19 | Col 23 | Col 24 | Col 26 | Col 28 | Col 29 | Col 34 | Col 36 | Col 37 | Col 38 | Col 39 | Col 40 | Col 41 | Col 42 | Col 43 | Col 44 | Col 45 |
|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Transportation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 2,214.8 | 480.5 | 0.0 | 436.7 | 0.0 | 0.0 | 1,313.3 | 0.0 | 12,575.1 | 56,720 |

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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>57,512,352</td>
<td>58,545,512</td>
<td>57,512,352</td>
<td>-490,006</td>
<td>57,022,346</td>
<td>57,894,704</td>
<td>33.00%</td>
<td>19,105,252</td>
<td>19,439,793</td>
<td>19,105,252</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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November 13, 2020

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

Dear Mr. Garrison,

For the 2020-2021 school year, the legal general fund is $2,636,500 and the legal local option budget (LOB) is $817,592. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

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<tr>
<td>284.5</td>
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<td>285.0</td>
<td>288.0</td>
<td>4.0</td>
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<td>7.7</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>27.1</td>
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<td>0.0</td>
<td>41.1</td>
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<td>69.2</td>
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<td>585.1</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>2,673,322</td>
<td>2,700,279</td>
<td>2,673,322</td>
<td>-36,822</td>
<td>2,636,500</td>
<td>2,725,307</td>
<td>30.00%</td>
<td>817,592</td>
<td>817,730</td>
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</tbody>
</table>

### Column Notes

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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Correll,

For the 2020-2021 school year, the legal general fund is $13,802,858 and the legal local option budget (LOB) is $4,100,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

c: District Clerk
President of Board

Enclosure
### USD 445 Coffeyville

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

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<tr>
<td>1,705.9</td>
<td>1,705.9</td>
<td>1,696.3</td>
<td>1,705.9</td>
<td>27.5</td>
<td>1,733.4</td>
<td>60.7</td>
<td>42.2</td>
<td>36.2</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>547.9</td>
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<td></td>
</tr>
<tr>
<td>13,802,858</td>
<td>14,023,366</td>
<td>13,802,858</td>
<td>0</td>
<td>13,802,858</td>
<td>13,707,191</td>
<td>30.00%</td>
<td>4,112,157</td>
<td>4,100,000</td>
<td>4,100,000</td>
</tr>
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November 13, 2020

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

Dear Mr. Arnold,

For the 2020-2021 school year, the legal general fund is $14,755,586 and the legal local option budget (LOB) is $4,459,391. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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<td>Computed General Fund</td>
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<td>2020-2021 LOB Authorized Percent</td>
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<td>4,459,391</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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 (Max 6 credits) = $709.
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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.
November 13, 2020

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

Dear Dr. Kiblinger,

For the 2020-2021 school year, the legal general fund is $6,821,974 and the legal local option budget (LOB) is $2,062,264. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc:   District Clerk
       President of Board

Enclosure
USD 447 Cherryvale

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<thead>
<tr>
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<td>High Density At-Risk</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,064,476</td>
<td>2,062,264</td>
<td>2,062,264</td>
</tr>
</tbody>
</table>

Column Notes:
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- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Friesen,

For the 2020-2021 school year, the legal general fund is $3,536,009 and the legal local option budget (LOB) is $1,189,771. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 448 Inman**  
**2020-2021 Legal Maximum General Fund Budget**  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>High Density At-Risk WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>3,580,268</td>
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<td>-44,259</td>
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<td>1,189,771</td>
<td>1,261,089</td>
<td>1,189,771</td>
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</tbody>
</table>

**Column Notes**

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
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November 13, 2020

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

Dear Mr. Beying,

For the 2020-2021 school year, the legal general fund is $5,662,362 and the legal local option budget (LOB) is $1,709,171. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

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## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>2020-2021 Legal LOB Budget</td>
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<td>1,709,171</td>
<td>1,756,725</td>
<td>1,709,171</td>
</tr>
</tbody>
</table>

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November 13, 2020

Matt Hirsch, Superintendent
USD 450 Shawnee Heights
4401 SE Shawnee Heights Rd
Tecumseh, KS 66542-9799

Dear Mr. Hirsch,

For the 2020-2021 school year, the legal general fund is $24,530,097 and the legal local option budget (LOB) is $8,178,265. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

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<tbody>
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<td>16.7</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>24,647,694</td>
<td>25,273,477</td>
<td>24,647,694</td>
<td>-117,597</td>
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<td>8,178,265</td>
<td>8,278,577</td>
<td>8,178,265</td>
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</table>

### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- 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 Headcount times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
November 13, 2020

Trent Horn, Superintendent
USD 452 Stanton County
P O Box C
Johnson, KS 67855

Dear Mr. Horn,

For the 2020-2021 school year, the legal general fund is **$4,148,195** and the legal local option budget (LOB) is **$1,225,000**. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 452 Stanton County

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>4,148,195</td>
<td>4,274,300</td>
<td>4,148,195</td>
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<td>4,148,195</td>
<td>4,181,118</td>
<td>30.00%</td>
<td>1,254,335</td>
<td>1,225,000</td>
<td>1,225,000</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Mike Roth, Superintendent
USD 453 Leavenworth
200 N 4th
Leavenworth, KS 66048

Dear Dr. Roth,

For the 2020-2021 school year, the legal general fund is $26,840,246
and the legal local option budget (LOB) is $7,767,682. Under KSA 72-5131, the
general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
President of Board

Enclosure
### USD 453 Leavenworth

#### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<thead>
<tr>
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<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>3,603.9</td>
<td>3,620.7</td>
<td>3,549.7</td>
<td>3,620.7</td>
<td>22.5</td>
<td>3,643.2</td>
<td>127.7</td>
<td>8.5</td>
<td>33.3</td>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>683.4</td>
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<td>5,628.2</td>
<td>1,125,000</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>26,840,246</td>
<td>27,209,397</td>
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<td>26,840,246</td>
<td>25,892,272</td>
<td>30.00%</td>
<td>7,767,682</td>
<td>8,039,185</td>
<td>7,767,682</td>
</tr>
</tbody>
</table>

#### Column Notes

- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- 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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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Marcy Cassidy, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Drive, Suite A
Burlingame, KS 66413

Dear Dr. Cassidy,

For the 2020-2021 school year, the legal general fund is $2,700,201 and the legal local option budget (LOB) is $811,388. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
# USD 454 Burlingame Public School
## 2020-2021 Legal Maximum General Fund Budget
*(General Fund computed using $4,569 BASE)*

<table>
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<tr>
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<td>294.5</td>
<td>146.9</td>
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<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<td>38.2</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>2,702,201</td>
<td>2,727,129</td>
<td>2,700,201</td>
<td>0</td>
<td>2,700,201</td>
<td>2,704,627</td>
<td>30.00%</td>
<td>811,388</td>
<td>816,779</td>
<td>811,388</td>
</tr>
</tbody>
</table>

### Column Notes
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Sample,

For the 2020-2021 school year, the legal general fund is $2,354,915 and the legal local option budget (LOB) is $748,015. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 456 Marais Des Cygnes Valley
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<th>Col 9</th>
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</thead>
<tbody>
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<td>217.5</td>
<td>217.5</td>
<td>1.5</td>
<td>219.0</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>60.3</td>
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<td>Computed General Fund</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,409,234</td>
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<td>30.00%</td>
<td>748,015</td>
<td>752,715</td>
<td>748,015</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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 Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
November 13, 2020

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

Dear Dr. Karlin,

For the 2020-2021 school year, the legal general fund is $54,670,323 and the legal local option budget (LOB) is $16,364,070. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 Headcount times Free Lunch Factor (0.484).

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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
November 13, 2020

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

Dear Mr. Howard,

For the 2020-2021 school year, the legal general fund is $17,882,324 and the legal local option budget (LOB) is $5,514,358. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 458 Basehor-Linwood
### 2020-2021 Legal Maximum General Fund Budget
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<tbody>
<tr>
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<td>2,573.9</td>
<td>2,573.9</td>
<td>1.5</td>
<td>2,575.4</td>
<td>90.2</td>
<td>8.7</td>
<td>52.1</td>
</tr>
</tbody>
</table>

### Column Notes
- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **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).

### Legal General Fund: Lesser of Column 36 or Column 37.

### Adjusted Legal General Fund: Column 38 less Column 39.

### Legal LOB: Lesser of Column 43 or Column 44.

### Virtual State Aid

### Computed General Fund

- **Col 36**: 18,503,746
- **Col 37**: 17,882,324
- **Col 38**: 17,882,324
- **Col 39**: 0
- **Col 40**: 17,882,324
- **Col 41**: 16,710,177
- **Col 42**: 33.00%
- **Col 43**: 5,514,358
- **Col 44**: 5,622,932
- **Col 45**: 5,514,358
November 13, 2020

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

Dear Mr. Lampe,

For the 2020-2021 school year, the legal general fund is $2,392,328 and the legal local option budget (LOB) is $730,810. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 459 Bucklin**  
*2020-2021 Legal Maximum General Fund Budget*  
*(General Fund computed using $4,569 BASE)*

<table>
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<th>Col 11</th>
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<tbody>
<tr>
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<td>234.0</td>
<td>234.0</td>
<td>3.5</td>
<td>237.5</td>
<td>154.3</td>
<td>2.4</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,392,328</td>
<td>2,492,846</td>
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<td>30.00%</td>
<td>730,810</td>
<td>731,250</td>
<td>730,810</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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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.
November 13, 2020

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

Dear Mr. Proctor,

For the 2020-2021 school year, the legal general fund is $6,176,831 and the legal local option budget (LOB) is $2,053,018. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
November 13, 2020

USD 460 Hesston
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>65.3</td>
<td>0.0</td>
<td>0.0</td>
<td>18.2</td>
<td>0.0</td>
<td>0.0</td>
<td>139.3</td>
<td>2.0</td>
<td>1,351.9</td>
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<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>6,176,831</td>
<td>6,281,004</td>
<td>6,176,831</td>
<td>0</td>
<td>6,176,831</td>
<td>6,221,268</td>
<td>33.00%</td>
<td>2,053,018</td>
<td>2,089,210</td>
</tr>
</tbody>
</table>

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November 13, 2020

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

Dear Ms. Erickson,

For the 2020-2021 school year, the legal general fund is $6,082,710 and the legal local option budget (LOB) is $2,022,502. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 461 Neodesha

**2020-2021 Legal Maximum General Fund Budget**
*(General Fund computed using $4,569 BASE)*

<table>
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<tr>
<th>Col 1</th>
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<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<td>675.0</td>
<td>689.0</td>
<td>13.5</td>
<td>702.5</td>
<td>244.1</td>
<td>0.9</td>
<td>12.6</td>
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</tbody>
</table>

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<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2,022,502</td>
<td>2,031,626</td>
<td>2,022,502</td>
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</table>

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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November 13, 2020

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

Dear Mr. Schaffer,

For the 2020-2021 school year, the legal general fund is $2,989,497 and the legal local option budget (LOB) is $903,588. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
November 13, 2020

**USD 462 Central**

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
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<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Local Option Budget Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,989,497</td>
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<td>2,989,497</td>
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<td>2,989,497</td>
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<td>903,588</td>
<td>930,269</td>
<td>903,588</td>
</tr>
</tbody>
</table>

**Column Notes**

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November 13, 2020

Dale Adams, Superintendent
USD 463 Udall
303 S Seymour
Udall, KS 67146

Dear Mr. Adams,

For the 2020-2021 school year, the legal general fund is $3,111,169 and the legal local option budget (LOB) is $948,206. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</th>
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<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>948,206</td>
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</table>

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November 13, 2020

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

Dear Mr. Feldkamp,

For the 2020-2021 school year, the legal general fund is $12,691,311 and the legal local option budget (LOB) is $3,833,244. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

c: District Clerk
President of Board

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<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Adopted Local Option Budget</td>
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<td>12,691,311</td>
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<td>12,777,479</td>
<td>30.00%</td>
<td>3,833,244</td>
<td>3,893,793</td>
</tr>
</tbody>
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November 13, 2020

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

Dear Dr. Reed,

For the 2020-2021 school year, the legal general fund is $16,279,705 and the legal local option budget (LOB) is $5,432,600. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
# 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
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<td>2,169.9</td>
<td>76.0</td>
<td>17.8</td>
<td>65.8</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>Col 40</td>
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<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Total Adjustments</td>
<td>Legal Max LOB Authorized Percent</td>
<td>Legal Max LOB Budget</td>
</tr>
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<td>16,348,339</td>
<td>16,633,901</td>
<td>16,348,339</td>
<td>-68,634</td>
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<td>16,462,425</td>
<td>33.00%</td>
<td>5,432,600</td>
<td>5,527,640</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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 Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
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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.
November 13, 2020

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

Dear Mr. Rumford,

For the 2020-2021 school year, the legal general fund is **$7,530,039** and the legal local option budget (LOB) is **$2,269,124**. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 466 Scott County

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>7,530,039</td>
<td>7,555,497</td>
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<td>7,530,039</td>
<td>7,563,745</td>
<td>30.00%</td>
<td>2,269,124</td>
<td>2,272,580</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Lori Maxwell, Superintendent
USD 467 Leoti
Box 967
Leoti, KS 67861-0967

Dear Mr. Maxwell,

For the 2020-2021 school year, the legal general fund is $3,414,726 and the legal local option budget (LOB) is $1,149,306. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**November 13, 2020**

**USD 467 Leoti**

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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</thead>
<tbody>
<tr>
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<td>3,460,561</td>
<td>3,460,561</td>
<td>3,414,726</td>
<td>3,518,688</td>
<td>33.00%</td>
</tr>
</tbody>
</table>

**Column Notes**

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November 13, 2020

Jeff Jones, Superintendent
USD 468 Healy Public Schools
5006 N Dodge Rd
Healy, KS 67850

Dear Mr. Jones,

For the 2020-2021 school year, the legal general fund is $713,221 and the legal local option budget (LOB) is $236,942. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
President of Board

Enclosure
## November 13, 2020

### USD 468 Healy Public Schools

#### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
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<td>52.7</td>
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<th>Col 34</th>
</tr>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>15.0</td>
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<td>2.7</td>
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<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>713,221</td>
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<td>236,942</td>
<td>246,978</td>
<td>236,942</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
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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.
November 13, 2020

Dan Wessel, Superintendent
USD 469 Lansing
200 East Mary St
Lansing, KS 66043-1633

Dear Mr. Wessel,

For the 2020-2021 school year, the legal general fund is $17,640,452 and the legal local option budget (LOB) is $5,861,147. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 469 Lansing**

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using \$4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
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<td>2,657.0</td>
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<td>2,600.2</td>
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<td>91.5</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>Virtual State Aid</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>17,640,452</td>
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<td>17,761,052</td>
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<td>5,861,147</td>
<td>5,914,066</td>
<td>5,861,147</td>
</tr>
</tbody>
</table>

**Column Notes**

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

Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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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.
November 13, 2020

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

Dear Dr. Ballard,

For the 2020-2021 school year, the legal general fund is $22,644,878 and the legal local option budget (LOB) is $6,842,148. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 470 Arkansas City

#### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>2,776.7</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
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### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- **Col 14**: Free Meals Headcount times Free Lunch Factor (0.484).
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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.
November 13, 2020

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

Dear Mr. Criss Jr,

For the 2020-2021 school year, the legal general fund is $2,199,060 and the legal local option budget (LOB) is $664,589. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>51.8</td>
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</thead>
<tbody>
<tr>
<td>Computed</td>
<td>Adopted</td>
<td>General Fund</td>
<td>General Fund</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,257,543</td>
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<td>2,199,060</td>
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<td>30.00%</td>
<td>682,284</td>
<td>664,589</td>
<td>664,589</td>
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</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Hodson,

For the 2020-2021 school year, the legal general fund is $8,745,824 and the legal local option budget (LOB) is $2,633,540. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<thead>
<tr>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Adopted General Fund</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,633,540</td>
<td>2,671,695</td>
<td>2,633,540</td>
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</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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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.
November 13, 2020

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

Dear Mr. Clodfelter,

For the 2020-2021 school year, the legal general fund is $1,388,519 and the legal local option budget (LOB) is $420,160. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

General Fund computed using $4,569 BASE

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>17.4</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>1,388,519</td>
<td>1,411,821</td>
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<td>420,160</td>
<td>447,210</td>
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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 |

### Column Notes

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November 13, 2020

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

Dear Dr. Eggleston,

For the 2020-2021 school year, the legal general fund is $51,952,852 and the legal local option budget (LOB) is $15,676,810. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 475 Geary County Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 34</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Local Option Budget</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>52,256,032</td>
<td>30.00%</td>
<td>15,676,810</td>
<td>15,991,306</td>
<td>15,676,810</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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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.
November 13, 2020

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

Dear Mr. Zehr,

For the 2020-2021 school year, the legal general fund is $1,298,076 and the legal local option budget (LOB) is $383,230. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 476 Copeland

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<thead>
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<td>Col 23</td>
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<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Col 40</td>
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<td>Col 43</td>
<td>Col 44</td>
</tr>
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<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>1,298,076</td>
<td>1,384,809</td>
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<td>1,277,432</td>
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<td>383,230</td>
<td>404,933</td>
</tr>
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</table>

Column Notes
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Rockhold,

For the 2020-2021 school year, the legal general fund is $2,203,629 and the legal local option budget (LOB) is $735,427. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 477 Ingalls
### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<td>6.5</td>
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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<th>Col 45</th>
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<tr>
<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
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<tr>
<td>2,203,629</td>
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<td>33.00%</td>
<td>735,427</td>
<td>764,319</td>
<td>735,427</td>
</tr>
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</table>

### Column Notes
- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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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.
November 13, 2020

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

Dear Mr. Walter,

For the 2020-2021 school year, the legal general fund is $2,482,795 and the legal local option budget (LOB) is $495,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 479 Crest

#### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

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<th>Col 9</th>
<th>Col 11</th>
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<td>1.5</td>
<td>228.6</td>
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<td>0.0</td>
<td>10.4</td>
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<td>Col 23</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>40.7</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,482,795</td>
<td>2,644,537</td>
<td>2,482,795</td>
<td>0</td>
<td>2,482,795</td>
<td>2,500,733</td>
<td>30.00%</td>
<td>750,220</td>
<td>495,000</td>
</tr>
</tbody>
</table>

**Column Notes**

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

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November 13, 2020

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

Dear Ms. Hickert,

For the 2020-2021 school year, the legal general fund is $35,859,797 and the legal local option budget (LOB) is $10,843,786. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
<table>
<thead>
<tr>
<th>Col 1</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation Ancillary WTD FTE</td>
<td>Cost of Living Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Base General Fund</td>
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<td>10,843,786</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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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 (Max 6 credits) = $709.
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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.
November 13, 2020

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

Dear Mr. Meitler,

For the 2020-2021 school year, the legal general fund is $2,682,460 and the legal local option budget (LOB) is $918,661. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
# USD 481 Rural Vista

## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<th>Col 17: High Density At-Risk WTD FTE</th>
<th>Col 19: School Facilities WTD FTE</th>
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<th>Col 24: Ancillary WTD FTE</th>
<th>Col 26: Cost of Living WTD FTE</th>
<th>Col 28: Special Education WTD FTE</th>
<th>Col 29: KAMS FTE</th>
<th>Col 34: Total WTD FTE (incl SPED)</th>
<th>Col 36: Virtual State Aid</th>
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<td>918,661</td>
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**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Arnberger,

For the 2020-2021 school year, the legal general fund is $2,332,440 and the legal local option budget (LOB) is $630,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

cc: District Clerk  
President of Board

Enclosure

Kansas leads the world in the success of each student.
# 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>Legal Max General Fund (before reductions)</td>
<td>Adopted General Fund</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 40 - Adjusted Local Option Budget: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Frisby,

For the 2020-2021 school year, the legal general fund is $6,602,178 and the legal local option budget (LOB) is $1,500,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 483 Kismet-Plains

#### 2020-2021 Legal Maximum General Fund Budget

 Görkent Fund computed using $4,569 BASE

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<th>Col 1</th>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,500,000</td>
<td>1,500,000</td>
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</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Smith,

For the 2020-2021 school year, the legal general fund is $5,895,997 and the legal local option budget (LOB) is $1,781,714. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

*Kansas leads the world in the success of each student.*
### USD 484 Fredonia

#### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Computed General Fund</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>1,781,714</td>
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### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
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- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Donalyn Biehler, Superintendent
USD 487 Herington
19 North Broadway
Herington, KS 67449-2430

Dear Ms. Biehler,

For the 2020-2021 school year, the legal general fund is $4,174,027 and the legal local option budget (LOB) is $1,245,978. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc:  District Clerk
     President of Board

Enclosure
# USD 487 Herington

## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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**Column Notes**

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

Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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 Headcount times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)

Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
November 13, 2020

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

Dear Mr. Wilson,

For the 2020-2021 school year, the legal general fund is $21,541,194 and the legal local option budget (LOB) is $6,455,138. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc:  District Clerk
     President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>21,610,127</td>
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<td>21,610,127</td>
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<td>6,455,138</td>
<td>6,491,772</td>
<td>6,455,138</td>
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</table>

**Column Notes**

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November 13, 2020

Teresa Tosh, Superintendent
USD 490 El Dorado
124 West Central Avenue
El Dorado, KS 67042-2138

Dear Ms. Tosh,

For the 2020-2021 school year, the legal general fund is $13,729,335 and the legal local option budget (LOB) is $4,584,767. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 490 El Dorado

#### 2020-2021 Legal Maximum General Fund Budget

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<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>13,828,638</td>
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<td>13,828,638</td>
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<td>13,729,335</td>
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<td>33.00%</td>
<td>4,584,767</td>
<td>4,609,705</td>
<td>4,584,767</td>
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</table>

**Column Notes**

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November 13, 2020

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

Dear Mr. Splichal,

For the 2020-2021 school year, the legal general fund is $11,235,964 and the legal local option budget (LOB) is $3,607,282. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 491 Eudora
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal Max Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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 Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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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.
November 13, 2020

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

Dear Mr. Boldra,

For the 2020-2021 school year, the legal general fund is $2,802,599 and the legal local option budget (LOB) is $930,118. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc:  District Clerk
     President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

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### Column Notes

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Brian Smith, Superintendent
USD 493 Columbus
802 South High School Avenue
Columbus, KS 66725-1674

Dear Dr. Smith,

For the 2020-2021 school year, the legal general fund is $7,977,474 and the legal local option budget (LOB) is $2,410,774. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 493 Columbus
### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>2,410,774</td>
<td>2,416,580</td>
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</tbody>
</table>

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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Larkin,

For the 2020-2021 school year, the legal general fund is $5,425,688 and the legal local option budget (LOB) is $1,640,607. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 494 Syracuse

#### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<thead>
<tr>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,640,607</td>
<td>1,727,422</td>
<td>1,640,607</td>
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</tbody>
</table>

**Column Notes**

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Dear Mr. Wachs,

For the 2020-2021 school year, the legal general fund is $7,368,883 and the legal local option budget (LOB) is $2,449,100. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>Computed General Fund</td>
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<td>Legal Max Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
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<td>2,449,100</td>
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### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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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.
November 13, 2020

Casey Robinson, Superintendent
USD 496 Pawnee Heights
P.O. Box 98
Rozel, KS 67574

Dear Mr. Robinson,

For the 2020-2021 school year, the legal general fund is $1,619,759 and the legal local option budget (LOB) is $530,045. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
<table>
<thead>
<tr>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
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<td>33.00%</td>
<td>540,081</td>
<td>530,045</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
January 6, 2021

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

Dear Dr. Lewis,

For the 2020-2021 school year, the legal general fund is $82,343,277 and the legal local option budget (LOB) is $25,187,915. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**January 6, 2021**

**USD 497 Lawrence**

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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</tr>
</thead>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
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<td>25,187,915</td>
<td>25,654,295</td>
<td>25,187,915</td>
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</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Melissa Kennedy, Superintendent
USD 498 Valley Heights
Box 89
Waterville, KS 66548

Dear Ms. Kennedy,

For the 2020-2021 school year, the legal general fund is $3,819,227 and the legal local option budget (LOB) is $1,298,008. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

*Kansas leads the world in the success of each student.*
## USD 498 Valley Heights

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>Virtual State Aid</td>
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<td>1,298,008</td>
<td>1,324,620</td>
<td>1,298,008</td>
</tr>
</tbody>
</table>

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November 13, 2020

Trey Moeller, Superintendent
USD 499 Galena
702 East 7th Street
Galena, KS 66739

Dear Dr. Moeller,

For the 2020-2021 school year, the legal general fund is $6,993,903 and the legal local option budget (LOB) is $2,108,488. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 499 Galena

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
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### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- 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 Headcount times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
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- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.
November 13, 2020

Alicia Miguel, Superintendent
USD 500 Kansas City
2010 N. 59th Street
Kansas City, KS 66104

Dear Dr. Miguel,

For the 2020-2021 school year, the legal general fund is $174,397,935 and the legal local option budget (LOB) is $51,505,900. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 500 Kansas City

#### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>52,840,737</td>
<td>51,505,900</td>
<td>51,505,900</td>
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</tbody>
</table>

**Column Notes**

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **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 Headcount times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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- **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.
For the 2020-2021 school year, the legal general fund is $103,240,471 and the legal local option budget (LOB) is $34,124,973. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 501 Topeka Public Schools
#### 2020-2021 Legal Maximum General Fund Budget
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 5</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>34,124,973</td>
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<td>34,124,973</td>
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</table>

### Column Notes
- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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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.
November 13, 2020

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

Dear Mr. McDermeit,

For the 2020-2021 school year, the legal general fund is $1,408,166 and the legal local option budget (LOB) is $364,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 502 Lewis**

**2020-2021 Legal Maximum General Fund Budget**
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th></th>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<tbody>
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<td>Col 29</td>
<td>Col 34</td>
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<tr>
<td></td>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
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<td>30.00%</td>
<td>427,745</td>
<td>364,000</td>
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</table>

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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.
November 13, 2020

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

Dear Ms. Ray,

For the 2020-2021 school year, the legal general fund is $10,443,094 and the legal local option budget (LOB) is $3,140,245. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 503 Parsons

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Col 1</strong></td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
</tr>
<tr>
<td><strong>Col 2</strong></td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
</tr>
<tr>
<td><strong>Col 3</strong></td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/19</td>
</tr>
<tr>
<td><strong>Col 4</strong></td>
<td>Adjusted Enrollment</td>
</tr>
<tr>
<td><strong>Col 5</strong></td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
</tr>
<tr>
<td><strong>Col 6</strong></td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
</tr>
<tr>
<td><strong>Col 7</strong></td>
<td>Low &amp; High Enrollment WTD FTE</td>
</tr>
<tr>
<td><strong>Col 8</strong></td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
</tr>
<tr>
<td><strong>Col 9</strong></td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td><strong>Col 10</strong></td>
<td><strong>Computed General Fund</strong></td>
</tr>
<tr>
<td><strong>Col 11</strong></td>
<td><strong>Adopted General Fund</strong></td>
</tr>
<tr>
<td><strong>Col 12</strong></td>
<td><strong>Prior Year Total Reductions</strong></td>
</tr>
<tr>
<td><strong>Col 13</strong></td>
<td><strong>2020-2021 Adj. Legal General Fund Budget</strong></td>
</tr>
<tr>
<td><strong>Col 14</strong></td>
<td><strong>2020-2021 LOB Base General Fund</strong></td>
</tr>
<tr>
<td><strong>Col 15</strong></td>
<td><strong>2020-2021 Authorized Percent</strong></td>
</tr>
<tr>
<td><strong>Col 16</strong></td>
<td><strong>Computed Local Option Budget</strong></td>
</tr>
<tr>
<td><strong>Col 17</strong></td>
<td><strong>Adopted Local Option Budget</strong></td>
</tr>
<tr>
<td><strong>Col 18</strong></td>
<td><strong>2020-2021 Legal Max LOB Budget</strong></td>
</tr>
<tr>
<td><strong>Col 19</strong></td>
<td><strong>At-Risk (Free Lunch) WTD FTE</strong></td>
</tr>
<tr>
<td><strong>Col 20</strong></td>
<td><strong>High Density At-Risk WTD FTE</strong></td>
</tr>
<tr>
<td><strong>Col 21</strong></td>
<td><strong>School Facilities WTD FTE</strong></td>
</tr>
<tr>
<td><strong>Col 22</strong></td>
<td><strong>Transportation WTD FTE</strong></td>
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<tr>
<td><strong>Col 23</strong></td>
<td><strong>Ancillary WTD FTE</strong></td>
</tr>
<tr>
<td><strong>Col 24</strong></td>
<td><strong>Cost of Living WTD FTE</strong></td>
</tr>
<tr>
<td><strong>Col 25</strong></td>
<td><strong>Special Education WTD FTE</strong></td>
</tr>
<tr>
<td><strong>Col 26</strong></td>
<td><strong>KAMS FTE</strong></td>
</tr>
<tr>
<td><strong>Col 27</strong></td>
<td><strong>Virtual State Aid</strong></td>
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<tr>
<td><strong>Col 28</strong></td>
<td><strong>Total WTD FTE (incl SPED)</strong></td>
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<td><strong>Col 29</strong></td>
<td><strong>Virtual State Aid</strong></td>
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<tr>
<td><strong>Col 30</strong></td>
<td><strong>Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.</strong></td>
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<td><strong>Col 31</strong></td>
<td><strong>Legal Max General Fund:</strong></td>
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<td><strong>Lesser of Column 36 or Column 37.</strong></td>
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<tr>
<td><strong>Col 33</strong></td>
<td><strong>Legal LOB:</strong></td>
</tr>
<tr>
<td><strong>Col 34</strong></td>
<td><strong>Lesser of Column 43 or Column 44.</strong></td>
</tr>
</tbody>
</table>

#### Column Notes

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **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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- **Col 17** - Higher of USD level or School level high density at-risk.
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- **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.
November 13, 2020

Douglas Beisel, Superintendent USD 504 Oswego P.O. Box 129 Oswego, KS 67356-0129

Dear Mr. Beisel,

For the 2020-2021 school year, the legal general fund is $4,347,860 and the legal local option budget (LOB) is $1,314,199. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## Preliminary Legal Max

USD 504 Oswego

**2020-2021 Legal Maximum General Fund Budget**

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>High Density At-Risk WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,361,754</td>
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**Column Notes**

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

Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Craig Bagshaw, Superintendent
USD 505 Chetopa-St. Paul
430 Elm Street
Chetopa, KS 67336-8852

Dear Mr. Bagshaw,

For the 2020-2021 school year, the legal general fund is $3,651,892 and the legal local option budget (LOB) is $1,212,616. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 505 Chetopa-St. Paul

#### 2020-2021 Legal Maximum General Fund Budget

*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
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<td>KAMS FTE</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Wyrick,

For the 2020-2021 school year, the legal general fund is $11,634,045 and the legal local option budget (LOB) is $3,515,336. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 506 Labette County
### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
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<td>3,515,336</td>
<td>3,575,194</td>
<td>3,515,336</td>
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</tbody>
</table>

### Column Notes
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November 13, 2020

Mike Ward, Superintendent
USD 507 Satanta
Box 279
Satanta, KS 67870-0279

Dear Mr. Ward,

For the 2020-2021 school year, the legal general fund is $2,823,185 and the legal local option budget (LOB) is $863,680. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc:  District Clerk
     President of Board

Enclosure
**USD 507 Satanta**  
**2020-2021 Legal Maximum General Fund Budget**  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 7</th>
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<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Enrollment Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,823,185</td>
<td>2,879,841</td>
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<td>30.00%</td>
<td>863,680</td>
<td>880,822</td>
<td>863,680</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Pendergraft,

For the 2020-2021 school year, the legal general fund is $7,892,200 and the legal local option budget (LOB) is $2,277,893. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
President of Board

Enclosure
USD 508 Baxter Springs

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>918.5</td>
<td>908.0</td>
<td>852.4</td>
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<td>Legal Max General Fund (before reductions)</td>
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<td>30.00%</td>
<td>2,277,893</td>
<td>2,325,586</td>
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
Nov 3, 2020

Dorsey Burgess, Superintendent
USD 509 South Haven
P.O. Box 229
South Haven, KS 67140-0229

Dear Mr. Burgess,

For the 2020-2021 school year, the legal general fund is $2,086,093 and the legal local option budget (LOB) is $698,672. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 509 South Haven

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
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<tr>
<th>Col 1</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>27.1</td>
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<td>23.5</td>
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<td>68.9</td>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,101,740</td>
<td>2,147,887</td>
<td>2,101,740</td>
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<td>33.00%</td>
<td>698,672</td>
<td>714,031</td>
<td>698,672</td>
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**Column Notes**

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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.
November 13, 2020

Mike Sanders, Superintendent
USD 511 Attica
P.O.Box 415
Attica, KS 67009-0415

Dear Mr. Sanders,

For the 2020-2021 school year, the legal general fund is $1,749,927 and the legal local option budget (LOB) is $528,908. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>34.8</td>
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<td>5.9</td>
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<td>47.1</td>
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<td>395.3</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>1,806,126</td>
<td>1,749,927</td>
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<td>1,749,927</td>
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<td>30.00%</td>
<td>545,912</td>
<td>528,908</td>
<td>528,908</td>
</tr>
</tbody>
</table>

### Column Notes

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November 13, 2020

Michael Fulton, Superintendent
USD 512 Shawnee Mission Pub Sch
8200 W 71st St
Shawnee Mission, KS 66204-1798

Dear Dr. Fulton,

For the 2020-2021 school year, the legal general fund is $181,824,741 and the legal local option budget (LOB) is $61,762,132. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, 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 $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed 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 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 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. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>26,970.0</td>
<td>26,894.9</td>
<td>26,819.7</td>
<td>26,894.9</td>
<td>112.0</td>
<td>27,006.9</td>
<td>946.3</td>
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</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>3,206.5</td>
<td>178.0</td>
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<td>657.1</td>
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<td>4,832.7</td>
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</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>181,824,741</td>
<td>184,931,914</td>
<td>181,824,741</td>
<td>0</td>
<td>181,824,741</td>
<td>187,157,975</td>
<td>33.00%</td>
<td>61,762,132</td>
<td>62,800,425</td>
<td>61,762,132</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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 Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 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.