



## School Finance

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

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

June 15, 2018

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

**FINAL LEGAL MAX**  
**Republished Budget**

Dear Mr. Criss,

For the 2017-2018 school year, the legal general fund is **\$1,443,362** and the legal local option budget (LOB) is **\$479,313**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 471 Dexter**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
139.5	136.0	136.9	136.9		0.0	6.0	142.9	128.7	0.0	0.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
31.9	3.0	0.0	15.9	0.0	0.0	0.0	37.9	0.0	360.3	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,443,362	1,453,377	1,443,362	0	1,443,362		1,629,590	30.00%	488,877	479,313	479,313	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
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Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Hodson,

For the 2017-2018 school year, the legal general fund is **\$7,596,177** and the legal local option budget (LOB) is **\$2,517,674**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 473 Chapman**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
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1,006.5	972.2	997.0	997.0		0.0	88.0	1,085.0	236.0	0.6	26.9	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
164.6	6.5	0.0	125.0	0.0	0.0	0.0	251.6	0.0	1,896.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
7,596,177	7,815,899	7,596,177	0	7,596,177	8,392,246	30.00%	2,517,674	2,585,180	2,517,674		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Clodfelter,

For the 2017-2018 school year, the legal general fund is **\$1,099,246** and the legal local option budget (LOB) is **\$377,657**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 474 Haviland**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
96.5	92.5	92.5	92.5	0.0	11.0	103.5	104.0	0.0	2.4		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
16.0	0.0	0.0	18.0	0.0	0.0	0.0	30.5	0.0	274.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
1,099,246	1,140,909	1,099,246	0	1,099,246	1,258,856	30.00%	377,657	379,677	377,657		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
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June 15, 2018

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

**FINAL LEGAL MAX  
Budget Reduction**

Dear Dr. Witt,

For the 2017-2018 school year, the legal general fund is **\$49,492,037** and the legal local option budget (LOB) is **\$16,346,129**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 475 Geary County Schools**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
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7,571.2	7,211.5	7,033.2	7,272.0		30.0	872.0	8,174.0	286.4	111.9	73.6	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
1,423.0	122.6	0.0	327.9	0.0	0.0	0.0	1,811.0	0.0	12,330.4	96,455	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
49,492,037	51,751,456	49,492,037	-922,014	48,570,023		54,487,096	30.00%	16,346,129	17,074,667	16,346,129	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Zehr,

For the 2017-2018 school year, the legal general fund is **\$1,291,047** and the legal local option budget (LOB) is **\$361,603**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 476 Copeland**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
98.0	84.5	76.0	84.5	4.0	9.0	97.5	98.9	15.7	2.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
13.1	0.0	0.0	18.4	0.0	0.0	0.0	20.2	0.0	265.9	22,127	203,725
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
1,291,047	1,315,046	1,291,047	0	1,291,047	1,205,343	30.00%	361,603	363,354	361,603		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Rockhold,

For the 2017-2018 school year, the legal general fund is **\$2,000,997** and the legal local option budget (LOB) is **\$701,500**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

## **USD 477 Ingalls**

### **2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
215.0	220.0	193.0	220.0		4.5	17.0	241.5	154.4	6.3	0.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
31.5	0.0	0.0	23.5	0.0	0.0	0.0	42.3	0.0	499.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,000,997	2,031,042	2,000,997	0	2,000,997		2,260,787	33.00%	746,060	701,500	701,500	

#### **Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
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June 15, 2018

Chuck Mahon, Superintendent  
USD 479 Crest  
P.O. Box 305  
Colony KS 66015-0305

### FINAL LEGAL MAX

Dear Mr. Mahon,

For the 2017-2018 school year, the legal general fund is **\$2,057,482** and the legal local option budget (LOB) is **\$442,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 479 Crest**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
186.5	182.0	198.0	198.0	0.5	19.0	217.5	152.9	0.0	6.6		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
38.7	1.4	0.0	26.8	0.0	0.0	0.0	69.7	0.0	513.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,057,482	2,249,369	2,057,482	0	2,057,482	2,301,748	30.00%	690,524	442,000	442,000		

**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 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Ms. Hickert,

For the 2017-2018 school year, the legal general fund is **\$36,272,327** and the legal local option budget (LOB) is **\$10,150,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 480 Liberal**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE		2017-18  Career/ Tech Ed WTD FTE
4,403.0	4,449.5	4,441.5		4,449.5	94.0	334.0	4,877.5	170.9	601.2		38.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
1,678.0	364.1	617.0	60.9	0.0	0.0	0.0	645.8	1.0	9,054.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
36,272,327	36,561,160	36,272,327	0		36,272,327	40,337,547	30.00%	12,101,264	10,150,000		10,150,000

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Meitler,

For the 2017-2018 school year, the legal general fund is **\$2,455,678** and the legal local option budget (LOB) is **\$950,977**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 481 Rural Vista**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
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271.0	278.0	263.0	278.0		4.5	22.0	304.5	147.0	0.9	6.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
49.4	3.4	0.0	41.1	0.0	0.0	0.0	60.5	0.0	613.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,455,678	2,530,991	2,455,678	0	2,455,678		2,881,749	33.00%	950,977	962,979	950,977	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 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 = \$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.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



## School Finance

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

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

June 15, 2018

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

### FINAL LEGAL MAX

Dear Dr. Arnberger,

For the 2017-2018 school year, the legal general fund is **\$1,960,536** and the legal local option budget (LOB) is **\$630,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

## **USD 482 Dighton**

### **2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
218.5	204.5	201.6	204.5		1.5	20.0	226.0	153.8	1.3	9.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
40.2	0.0	0.0	18.6	0.0	0.0	0.0	40.3	0.0	489.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,960,536	2,035,849	1,960,536	0	1,960,536		2,221,737	30.00%	666,521	630,000	630,000	

#### **Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Argo,

For the 2017-2018 school year, the legal general fund is **\$6,468,889** and the legal local option budget (LOB) is **\$1,900,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 483 Kismet-Plains**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
648.5	637.0	631.5	637.0		14.0	43.0	694.0	243.1	137.6	3.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
198.9	43.2	0.0	155.2	0.0	0.0	0.0	139.4	0.0	1,614.8	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
6,468,889	6,826,224	6,468,889	0	6,468,889		7,224,391	30.00%	2,167,317	1,900,000	1,900,000	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Smith,

For the 2017-2018 school year, the legal general fund is **\$4,933,738** and the legal local option budget (LOB) is **\$1,700,737**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 484 Fredonia**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
613.0	600.8	600.5	600.8	0.0	54.0	654.8	238.1	0.0	13.9		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
132.1	15.2	0.0	61.8	0.0	0.0	0.0	113.2	0.0	1,229.1	9,963	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,933,738	5,068,328	4,933,738	0	4,933,738	5,669,123	30.00%	1,700,737	1,721,750	1,700,737		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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[www.ksde.org](http://www.ksde.org)

June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Wilson,

For the 2017-2018 school year, the legal general fund is **\$3,782,898** and the legal local option budget (LOB) is **\$1,257,166**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 487 Herington**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
419.5	401.5	410.1	410.1	5.5	35.0	450.6	195.1	0.0	11.8		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
129.2	28.0	0.0	15.3	0.0	0.0	0.0	104.8	0.0	934.8	38,089	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
3,782,898	3,918,440	3,782,898	0	3,782,898	4,190,554	30.00%	1,257,166	1,287,492	1,257,166		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
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June 15, 2018

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

### **FINAL LEGAL MAX Budget Reduction**

Dear Mr. Thissen,

For the 2017-2018 school year, the legal general fund is **\$18,119,524** and the legal local option budget (LOB) is **\$5,995,621**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 489 Hays**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE		2017-18  Career/ Tech Ed WTD FTE
2,627.6	2,641.9	2,714.1		2,714.1	20.0	252.0	2,986.1	104.6	31.6		46.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
454.0	15.2	0.0	132.7	0.0	60.3	0.0	634.0	2.0	4,466.6	226,324	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
18,119,524	18,511,179	18,119,524	-15,628		18,103,896	20,337,806	30.00%	6,101,342	5,995,621		5,995,621

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



## School Finance

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

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

June 15, 2018

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

**FINAL LEGAL MAX**  
**Republished Budget**

Dear Mrs. Givens,

For the 2017-2018 school year, the legal general fund is **\$12,079,453** and the legal local option budget (LOB) is **\$4,082,172**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 490 El Dorado**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
1,745.0	1,734.5	1,760.3	1,760.3		13.5	129.0	1,902.8	66.7	5.0	30.7	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
429.8	71.6	0.0	115.8	0.0	0.0	0.0	381.5	0.0	3,003.9	45,830	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
12,079,453	12,250,109	12,079,453	0	12,079,453		13,657,978	30.00%	4,097,393	4,082,172	4,082,172	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
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Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
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Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
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[www.ksde.org](http://www.ksde.org)

June 15, 2018

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

**FINAL LEGAL MAX  
Budget Reduction**

Dear Mr. Splichal,

For the 2017-2018 school year, the legal general fund is **\$10,021,305** and the legal local option budget (LOB) is **\$3,279,095**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 491 Eudora**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
1,518.2	1,533.7	1,562.1	1,562.1	5.5	120.0	1,687.6	59.1	3.0	37.7		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
219.3	0.0	0.0	33.1	0.0	0.0	0.0	442.2	0.0	2,482.0	78,413	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
10,021,305	10,285,962	10,021,305	-2,799	10,018,506	10,930,318	30.00%	3,279,095	3,351,496	3,279,095		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Boldra,

For the 2017-2018 school year, the legal general fund is **\$2,373,555** and the legal local option budget (LOB) is **\$787,367**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

## **USD 492 Flinthills**

### **2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
247.3	240.9	255.7	255.7	0.0	14.0	269.7	152.2	0.0	7.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
42.6	0.4	0.0	46.8	0.0	0.0	0.0	73.7	0.0	592.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,373,555	2,440,055	2,373,555	0	2,373,555	2,624,556	30.00%	787,367	808,811	787,367		

#### **Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
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## School Finance

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

June 15, 2018

David Carriger, Superintendent  
USD 493 Columbus  
802 South High School Avenue  
Columbus KS 66725

### FINAL LEGAL MAX

Dear Mr. Carriger,

For the 2017-2018 school year, the legal general fund is **\$7,264,480** and the legal local option budget (LOB) is **\$2,425,036**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

## **USD 493 Columbus**

### **2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
908.4	875.5	881.5	881.5		10.0	70.0	961.5	249.5	0.2	29.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
207.2	30.0	0.0	89.7	0.0	0.0	0.0	246.3	0.0	1,813.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
7,264,480	7,421,115	7,264,480	0	7,264,480		8,083,454	30.00%	2,425,036	2,458,038	2,425,036	

#### **Column Notes**

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
 Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
 Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
 Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
 Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
 Col 17 – Higher of USD level or School level high density at-risk.  
 Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
 Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
 Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
 Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
 Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
 Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



## School Finance

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

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

June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Larkin,

For the 2017-2018 school year, the legal general fund is **\$4,335,293** and the legal local option budget (LOB) is **\$1,448,342**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 494 Syracuse**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
460.5	460.0	461.0	461.0		8.0	50.0	519.0	212.7	45.4	13.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
140.4	30.5	5.2	42.3	0.0	0.0	0.0	73.3	0.0	1,082.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
4,335,293	4,450,666	4,335,293	0	4,335,293		4,827,805	30.00%	1,448,342	1,484,660	1,448,342	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
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Col 17 – Higher of USD level or School level high density at-risk.  
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June 15, 2018

Joseph Sample, Superintendent  
USD 495 Ft Larned  
120 East 6th  
Larned KS 67550

### FINAL LEGAL MAX

Dear Mr. Sample,

For the 2017-2018 school year, the legal general fund is **\$7,192,372** and the legal local option budget (LOB) is **\$2,414,789**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 495 Ft Larned**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
827.8	803.5	831.1	831.1		9.0	71.0	911.1	252.0	3.3	27.5	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
174.2	13.8	108.2	64.4	0.0	0.0	0.0	240.9	0.0	1,795.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
7,192,372	7,717,960	7,192,372	0	7,192,372		8,049,296	30.00%	2,414,789	2,548,292	2,414,789	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
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Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
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June 15, 2018

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

<b>FINAL LEGAL MAX Budget Reduction</b>
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Dear Mr. Binder,

For the 2017-2018 school year, the legal general fund is **\$1,423,684** and the legal local option budget (LOB) is **\$523,899**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 496 Pawnee Heights**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE		2017-18  Career/ Tech Ed WTD FTE
107.0	126.0	132.5		132.5	0.0	11.0	143.5	129.0	1.1		0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
23.2	0.1	0.0	19.6	0.0	0.0	0.0	34.1	0.0	350.6	19,180	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
1,423,684	1,472,897	1,423,684	-467		1,423,217	1,587,574	33.00%	523,899	528,664		523,899

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
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June 15, 2018

Anna Stubblefield, Superintendent  
USD 497 Lawrence  
110 McDonald Drive  
Lawrence KS 66044-1063

### **FINAL LEGAL MAX Budget Reduction**

Dear Dr. Stubblefield,

For the 2017-2018 school year, the legal general fund is **\$73,676,291** and the legal local option budget (LOB) is **\$24,789,118**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 497 Lawrence**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE		2017-18  Career/ Tech Ed WTD FTE
9,636.2	9,737.9	9,885.8		9,885.8	33.0	819.0	10,737.8	376.3	145.4		177.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
1,594.8	119.8	156.3	354.0	0.0	0.0	295.0	3,107.9	1.0	17,066.2	5,309,094	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
73,676,291	75,967,077	73,676,291	-933		73,675,358	75,118,539	33.00%	24,789,118	25,318,297	24,789,118	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Bergkamp,

For the 2017-2018 school year, the legal general fund is **\$3,214,815** and the legal local option budget (LOB) is **\$1,228,918**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 498 Valley Heights**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
385.0	361.0	358.5	361.0	3.5	33.0	397.5	179.3	0.0	9.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
66.8	0.5	0.0	62.4	0.0	0.0	0.0	86.5	0.0	802.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
3,214,815	3,273,703	3,214,815	0	3,214,815	3,723,994	33.00%	1,228,918	1,245,809	1,228,918		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
Landon State Office Building  
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Topeka, Kansas 66612-1212

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

June 15, 2018

Brian Smith, Superintendent  
USD 499 Galena  
702 East 7th Street  
Galena KS 66739

### FINAL LEGAL MAX

Dear Dr. Smith,

For the 2017-2018 school year, the legal general fund is **\$6,151,778** and the legal local option budget (LOB) is **\$2,034,633**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 499 Galena**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
746.2	737.7	760.5	760.5	6.5	43.0	810.0	251.8	0.2	23.2		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
205.2	44.5	0.0	5.4	0.0	0.0	0.0	190.8	0.0	1,531.1	18,191	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
6,151,778	6,303,403	6,151,778	0	6,151,778	6,782,109	30.00%	2,034,633	2,070,733	2,034,633		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.





## School Finance

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June 15, 2018

Cynthia Lane, Superintendent  
USD 500 Kansas City  
2010 N. 59th Street  
Kansas City KS 66104

### **FINAL LEGAL MAX Budget Reduction**

Dear Dr. Lane,

For the 2017-2018 school year, the legal general fund is **\$152,779,620** and the legal local option budget (LOB) is **\$50,627,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 500 Kansas City**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
19,217.5	19,059.5	19,202.0	19,202.0		282.0	1,675.0	21,159.0	741.4	1,542.6	420.8	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
8,111.8	1,759.8	0.0	577.5	0.0	0.0	0.0	3,652.4	0.0	37,965.3	690,628	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
152,779,620	157,584,846	152,779,620	-64,844	152,714,776		168,756,666	30.00%	50,627,000	52,120,112	50,627,000	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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June 15, 2018

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

### **FINAL LEGAL MAX Budget Reduction**

Dear Dr. Anderson,

For the 2017-2018 school year, the legal general fund is **\$96,813,708** and the legal local option budget (LOB) is **\$33,600,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 501 Topeka Public Schools**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
12,318.6	12,224.9	12,122.0	12,224.9		102.0	1,130.0	13,456.9	471.5	327.1	194.8	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
4,415.5	957.9	234.0	214.8	0.0	0.0	0.0	3,835.7	2.0	24,110.2	228,247	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
96,813,708	98,747,418	96,813,708	-19,127	96,794,581		106,389,264	33.00%	35,108,457	33,600,000	33,600,000	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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## School Finance

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

June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. McDermeit,

For the 2017-2018 school year, the legal general fund is **\$1,263,492** and the legal local option budget (LOB) is **\$366,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 502 Lewis**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
102.0	103.0	101.0	103.0		1.0	12.0	116.0	112.7	7.6	0.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
22.7	3.7	0.0	18.8	0.0	0.0	0.0	33.5	0.0	315.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,263,492	1,332,396	1,263,492	0	1,263,492		1,399,964	30.00%	419,989	366,000	366,000	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



## School Finance

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

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

June 15, 2018

Linda Proehl, Interim Superintendent  
USD 503 Parsons  
Box 1056  
Parsons KS 67357-1056

**FINAL LEGAL MAX  
Republished Budget**

Dear Ms. Proehl,

For the 2017-2018 school year, the legal general fund is **\$9,108,234** and the legal local option budget (LOB) is **\$3,009,558**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

## **USD 503 Parsons**

### **2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
1,152.8	1,135.2	1,150.9	1,150.9		20.5	108.0	1,279.4	193.7	3.5	23.8	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
388.2	84.2	0.0	12.8	0.0	0.0	0.0	286.8	0.0	2,272.4	5,000	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
9,108,234	9,148,234	9,108,234	0	9,108,234		10,193,052	30.00%	3,057,916	3,009,558	3,009,558	

#### **Column Notes**

- Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
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June 15, 2018

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

**FINAL LEGAL MAX  
Republished Budget**

Dear Mr. Beisel,

For the 2017-2018 school year, the legal general fund is **\$3,637,448** and the legal local option budget (LOB) is **\$1,207,336**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 504 Oswego**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
438.5	413.0	413.0	413.0		6.0	32.0	451.0	195.2	0.0	4.6	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
117.6	24.6	0.0	6.6	0.0	0.0	0.0	108.4	0.0	908.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,637,448	3,699,942	3,637,448	0	3,637,448		4,024,453	30.00%	1,207,336	1,216,316	1,207,336	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



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June 15, 2018

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

### FINAL LEGAL MAX

Dear Dr. Williams,

For the 2017-2018 school year, the legal general fund is **\$3,511,075** and the legal local option budget (LOB) is **\$1,309,008**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 505 Chetopa-St. Paul**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
418.0	405.0	387.5	405.0		4.5	28.0	437.5	191.4	0.0	10.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
95.3	16.1	0.0	13.0	0.0	0.0	0.0	112.4	0.0	876.1	1,418	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,511,075	3,706,110	3,511,075	0	3,511,075		3,966,690	33.00%	1,309,008	1,349,458	1,309,008	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
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June 15, 2018

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

**FINAL LEGAL MAX  
Republished Budget**

Dear Dr. Wyrick,

For the 2017-2018 school year, the legal general fund is **\$10,651,153** and the legal local option budget (LOB) is **\$3,525,908**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 506 Labette County**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE		2017-18  Career/ Tech Ed WTD FTE
1,411.8	1,422.2	1,438.5		1,438.5	12.5	88.0	1,539.0	97.3	0.0		54.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
358.2	60.9	0.0	167.3	0.0	0.0	0.0	381.9	0.0	2,658.8	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
10,651,153	10,839,435	10,651,153	0		10,651,153	11,753,025	30.00%	3,525,908	3,540,112		3,525,908

**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 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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[www.ksde.org](http://www.ksde.org)

June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Ward,

For the 2017-2018 school year, the legal general fund is **\$2,682,418** and the legal local option budget (LOB) is **\$907,956**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 507 Satanta**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
277.5	277.0	273.0	277.0		6.0	21.0	304.0	146.8	40.1	8.7	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
84.7	18.4	0.0	21.0	0.0	0.0	0.0	45.9	0.0	669.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,682,418	2,818,622	2,682,418	0	2,682,418		3,026,521	30.00%	907,956	948,501	907,956	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.





## School Finance

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

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

June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Pendergraft,

For the 2017-2018 school year, the legal general fund is **\$7,486,397** and the legal local option budget (LOB) is **\$2,440,493**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 508 Baxter Springs**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
899.0	932.5	897.0	932.5		11.5	64.0	1,008.0	245.6	5.4	23.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
234.3	50.8	0.0	21.6	0.0	0.0	0.0	249.8	0.0	1,838.7	120,565	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
7,486,397	7,695,996	7,486,397	0	7,486,397	8,134,975	30.00%	2,440,493	2,512,242	2,440,493		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
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## School Finance

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June 15, 2018

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

### FINAL LEGAL MAX

Dear Mr. Burgess,

For the 2017-2018 school year, the legal general fund is **\$1,911,663** and the legal local option budget (LOB) is **\$711,409**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years enrollment; b) current year total WTD FTE, c) virtual state aid and d) extraordinary need state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district, and information obtained after the KSDE audit. To view the complete data used to calculate the individual weightings, download the "FY 2018 Legal Max-Final" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 509 South Haven**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
169.5	175.7	183.0	183.0	0.5	17.0	200.5	150.0	0.0	6.6		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
26.1	0.0	0.0	26.8	0.0	0.0	0.0	67.2	0.0	477.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
1,911,663	2,045,434	1,911,663	0	1,911,663	2,155,786	33.00%	711,409	738,376	711,409		

**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 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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[www.ksde.org](http://www.ksde.org)

June 15, 2018

Charles Keller, Superintendent  
USD 511 Attica  
P.O.Box 415  
Attica KS 67009-0415

### FINAL LEGAL MAX

Dear Mr. Keller,

For the 2017-2018 school year, the legal general fund is **\$1,553,927** and the legal local option budget (LOB) is **\$515,397**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 511 Attica**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
150.1	143.0	158.5	158.5		1.0	9.0	168.5	140.3	0.0	0.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
23.7	0.0	0.0	6.3	0.0	0.0	0.0	49.1	0.0	387.9	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
1,553,927	1,646,065	1,553,927	0	1,553,927	1,717,989	30.00%	515,397	545,648	515,397		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
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June 15, 2018

Kenny Southwick, Interim Superintendent  
USD 512 Shawnee Mission Pub Sch  
7235 Antioch Rd  
Shawnee Mission KS 66204-1798

### FINAL LEGAL MAX

Dear Dr. Southwick,

For the 2017-2018 school year, the legal general fund is **\$164,912,198** and the legal local option budget (LOB) is **\$62,396,393**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

School districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 512 Shawnee Mission Pub Sch**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE		2017-18  Career/ Tech Ed WTD FTE
25,086.6	25,274.6	24,897.8		25,274.6	54.5	2,117.0	27,446.1	961.7	523.7		433.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
3,518.7	215.4	479.1	749.4	0.0	397.8	1,571.9	4,866.6	2.0	41,166.3	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
164,912,198	167,331,021	164,912,198	0		164,912,198	189,079,979	33.00%	62,396,393	63,097,534		62,396,393

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
Col 17 – Higher of USD level or School level high density at-risk.  
Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.