



## 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

Michael Baldwin, Superintendent  
USD 300 Comanche County  
PO Box 721  
Coldwater KS 67029-0721

### FINAL LEGAL MAX

Dear Mr. Baldwin,

For the 2017-2018 school year, the legal general fund is **\$2,874,706** and the legal local option budget (LOB) is **\$951,310**. 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 300 Comanche 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	
289.5	293.5	280.5	293.5		0.0	36.0	329.5	156.2	0.0	6.1	
<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
45.0	0.0	0.0	75.6	0.0	0.0	0.0	105.2	0.0	717.6	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	
2,874,706	2,957,229	2,874,706	0	2,874,706		3,171,034	30.00%	951,310	977,793	951,310	

**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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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

Derek Reinhardt, Superintendent  
USD 303 Ness City  
414 E Chestnut  
Ness City KS 67560

### FINAL LEGAL MAX

Dear Mr. Reinhardt,

For the 2017-2018 school year, the legal general fund is **\$2,353,124** and the legal local option budget (LOB) is **\$788,894**. 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 303 Ness 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	
283.4	276.6	273.9	276.6		5.0	24.0	305.6	147.4	7.2	9.8	
<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
44.5	0.0	0.0	20.0	0.0	0.0	0.0	52.9	0.0	587.4	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	
2,353,124	2,461,687	2,353,124	0	2,353,124		2,629,646	30.00%	788,894	818,091	788,894	

**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

Jim Hardy, Superintendent  
USD 305 Salina  
Box 797  
Salina KS 67402-0797

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

Dear Dr. Hardy,

For the 2017-2018 school year, the legal general fund is **\$47,244,050** and the legal local option budget (LOB) is **\$15,649,723**. 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 305 Salina**  
**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
6,608.2	6,577.8	6,529.8		6,577.8	29.0	561.0	7,167.8	251.2	130.2		86.0
<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
1,659.2	284.8	315.3	171.6	0.0	0.0	0.0	1,708.1	0.0	11,774.2	76,605	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
47,244,050	48,883,404	47,244,050	-11,196		47,232,854	52,165,744	30.00%	15,649,723	16,116,847		15,649,723

**Column Notes**

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June 15, 2018

Greg Mann, Superintendent  
USD 306 Southeast Of Saline  
5056 E. K-4 Highway  
Gypsum KS 67448-9762

### FINAL LEGAL MAX

Dear Mr. Mann,

For the 2017-2018 school year, the legal general fund is **\$5,056,373** and the legal local option budget (LOB) is **\$1,677,807**. 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 306 Southeast Of Saline**  
**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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672.3	647.5	639.0	647.5		0.0	52.0	699.5	243.7	0.0	18.9	
<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>
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50.3	0.0	0.0	95.8	0.0	0.0	0.0	154.0	0.0	1,262.2	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>	
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5,056,373	5,169,728	5,056,373	0	5,056,373		5,592,690	30.00%	1,677,807	1,709,981	1,677,807	

**Column Notes**

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June 15, 2018

Jerry Minneman, Superintendent  
USD 307 Ell-Saline  
P.O. Box 157  
Brookville KS 67425-0157

### FINAL LEGAL MAX

Dear Mr. Minneman,

For the 2017-2018 school year, the legal general fund is **\$3,548,099** and the legal local option budget (LOB) is **\$1,295,819**. 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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School Finance

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President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 307 Ell-Saline**  
**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		
448.0	426.5	425.0	426.5	0.0	35.0	461.5	198.1	5.4	15.0		
<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
46.5	0.0	0.0	56.7	0.0	0.0	0.0	100.0	0.0	883.2	10,000	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		
3,548,099	3,693,286	3,548,099	0	3,548,099	3,926,724	33.00%	1,295,819	1,337,198	1,295,819		

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

June 15, 2018

Gary Price, Interim Superintendent  
USD 308 Hutchinson Public Schools  
1520 North Plum  
Hutchinson KS 67501-9131

### FINAL LEGAL MAX

Dear Mr. Price,

For the 2017-2018 school year, the legal general fund is **\$30,849,607** and the legal local option budget (LOB) is **\$10,212,125**. 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 308 Hutchinson 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
4,568.4	4,484.4	4,165.4		4,484.4	25.0	304.0	4,813.4	168.7	41.4		134.4
<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
1,179.0	255.8	0.0	9.2	0.0	0.0	0.0	1,097.8	0.0	7,699.7	4,609	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
30,849,607	32,307,258	30,849,607	0		30,849,607	34,040,417	30.00%	10,212,125	10,649,749		10,212,125

**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.



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June 15, 2018

Dawn Johnson, Superintendent  
USD 309 Nickerson  
4501 West Fourth  
Hutchinson KS 67501-9131

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

Dear Dr. Johnson,

For the 2017-2018 school year, the legal general fund is **\$8,440,174** and the legal local option budget (LOB) is **\$2,762,906**. 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 309 Nickerson**  
**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	
1,051.5	1,027.0	1,006.3	1,027.0		3.5	92.0	1,122.5	229.8	4.3	20.2	
<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
257.0	48.0	0.0	105.4	0.0	0.0	0.0	288.9	0.0	2,076.1	123,317	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	
8,440,174	8,607,573	8,440,174	-2,333		8,437,841	9,209,685	30.00%	2,762,906	2,833,650	2,762,906	

**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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## School Finance

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

June 15, 2018

Nathan Reed, Superintendent  
USD 310 Fairfield  
16115 South Langdon Road  
Langdon KS 67583

### FINAL LEGAL MAX

Dear Mr. Reed,

For the 2017-2018 school year, the legal general fund is **\$2,833,444** and the legal local option budget (LOB) is **\$968,020**. 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 310 Fairfield**  
**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	
261.0	274.0	261.0	274.0		2.5	26.0	302.5	146.2	3.1	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
74.1	16.1	0.0	80.5	0.0	0.0	0.0	74.4	0.0	707.3	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	
2,833,444	2,963,639	2,833,444	0	2,833,444		3,226,733	30.00%	968,020	982,214	968,020	

**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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June 15, 2018

Randy Hendrickson, Superintendent  
USD 311 Pretty Prairie  
PO Box 218  
Pretty Prairie KS 67570-0218

### FINAL LEGAL MAX

Dear Mr. Hendrickson,

For the 2017-2018 school year, the legal general fund is **\$2,168,848** and the legal local option budget (LOB) is **\$729,633**. 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.

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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 311 Pretty Prairie**  
**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	
261.9	239.0	230.0	239.0		0.5	14.0	253.5	154.0	0.0	10.3	
<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
34.4	0.0	0.0	32.6	0.0	0.0	0.0	56.6	0.0	541.4	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	
2,168,848	2,315,468	2,168,848	0	2,168,848		2,432,110	30.00%	729,633	760,000	729,633	

**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

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

Clark Wedel, Superintendent  
USD 312 Haven Public Schools  
P.O. Box 130  
Haven KS 67543-0130

**FINAL LEGAL MAX  
Republished Budget**

Dear Mr. Wedel,

For the 2017-2018 school year, the legal general fund is **\$6,843,890** and the legal local option budget (LOB) is **\$2,225,813**. 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 312 Haven 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	
815.0	754.0	757.5	757.5		12.5	55.0	825.0	252.3	9.3	51.6	
<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
125.8	0.6	49.3	105.1	0.0	0.0	0.0	219.5	0.0	1,638.5	280,059	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	
6,843,890	6,870,989	6,843,890	0	6,843,890		7,355,601	31.00%	2,280,236	2,225,813	2,225,813	

**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.  
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June 15, 2018

Mike Berblinger, Superintendent  
USD 313 Buhler  
406 W 7th  
Buhler KS 67522-0320

### FINAL LEGAL MAX

Dear Mr. Berblinger,

For the 2017-2018 school year, the legal general fund is **\$13,941,281** and the legal local option budget (LOB) is **\$4,615,810**. 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 313 Buhler**  
**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
2,004.0	2,064.8	2,118.1	2,118.1		19.5	149.0	2,286.6	80.1	7.0		56.5
<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
284.1	0.0	0.0	171.8	0.0	0.0	0.0	594.0	0.0	3,480.1	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
13,941,281	14,351,094	13,941,281	0		13,941,281	15,386,033	30.00%	4,615,810	4,733,633		4,615,810

**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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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  
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June 15, 2018

Toby Melster, Superintendent  
USD 314 Brewster  
PO Box 220  
Brewster KS 67732-0220

**FINAL LEGAL MAX  
Republished Budget**

Dear Mr. Melster,

For the 2017-2018 school year, the legal general fund is **\$1,392,085** and the legal local option budget (LOB) is **\$444,627**. 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 314 Brewster**  
**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		
106.5	122.0	136.5	136.5	0.0	6.5	143.0	128.8	0.0	1.9		
<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
17.4	0.0	0.0	16.1	0.0	0.0	0.0	40.3	0.0	347.5	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		
1,392,085	1,500,000	1,392,085	0	1,392,085	1,540,774	30.00%	462,232	444,627	444,627		

**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 40 – Adjusted Legal General Fund; Column 38 less Column 39  
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## School Finance

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June 15, 2018

Katina Brenn, Superintendent  
USD 315 Colby Public Schools  
600 W Third St  
Colby KS 67701-2000

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

Dear Ms. Breen,

For the 2017-2018 school year, the legal general fund is **\$6,019,603** and the legal local option budget (LOB) is **\$2,137,178**. 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 315 Colby 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		
850.2	832.4	788.6	832.4	0.0	63.0	895.4	252.4	9.6	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
112.3	0.0	0.0	60.1	0.0	0.0	0.0	147.1	0.0	1,500.7	7,799	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		
6,019,603	6,131,827	6,019,603	-5,365	6,014,238	7,123,926	30.00%	2,137,178	2,138,929	2,137,178		

**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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June 15, 2018

Mary Ellen Welshhon, Interim Superintendent  
USD 316 Golden Plains  
P.O. Box 199  
Selden KS 67757-0199

### FINAL LEGAL MAX

Dear Ms. Welshhon,

For the 2017-2018 school year, the legal general fund is **\$1,909,260** and the legal local option budget (LOB) is **\$660,351**. 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](#)

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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 316 Golden 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	
171.9	169.1	168.0	169.1		1.0	8.0	178.1	143.8	6.3	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
48.4	10.5	0.0	25.3	0.0	0.0	0.0	62.1	0.0	476.6	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	
1,909,260	1,921,278	1,909,260	0	1,909,260		2,202,966	30.00%	660,890	660,351	660,351	

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

June 15, 2018

Tim Winter, Superintendent  
USD 320 Wamego  
1008 8th St  
Wamego KS 66547-1229

### FINAL LEGAL MAX

Dear Mr. Winter,

For the 2017-2018 school year, the legal general fund is **\$9,240,137** and the legal local option budget (LOB) is **\$3,035,481**. 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 320 Wamego**  
**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		
1,428.8	1,415.1	1,361.1	1,415.1	0.0	121.0	1,536.1	98.7	3.1	27.8		
<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
159.7	0.0	0.0	91.6	0.0	0.0	0.0	377.2	0.0	2,294.2	49,572	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		
9,240,137	9,452,967	9,240,137	0	9,240,137	10,118,270	30.00%	3,035,481	3,078,900	3,035,481		

**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 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
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June 15, 2018

Kerry Lacock, Superintendent  
USD 321 Kaw Valley  
411 W. Lasley  
St. Marys KS 66536-1715

### FINAL LEGAL MAX

Dear Mr. Lacock,

For the 2017-2018 school year, the legal general fund is **\$8,208,294** and the legal local option budget (LOB) is **\$2,973,440**. 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 321 Kaw Valley**  
**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		
1,059.9	1,040.5	1,071.5	1,071.5	8.0	76.0	1,155.5	223.6	0.0	23.5		
<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
151.5	0.0	0.0	103.1	0.0	0.0	0.0	391.8	0.0	2,049.0	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		
8,208,294	8,466,681	8,208,294	0	8,208,294	9,010,423	33.00%	2,973,440	3,064,435	2,973,440		

**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

Rhonda Trimble, Superintendent  
USD 322 Onaga-Havensville-Wheaton  
P O Box 60  
Onaga KS 66521

### FINAL LEGAL MAX

Dear Ms. Trimble,

For the 2017-2018 school year, the legal general fund is **\$2,473,304** and the legal local option budget (LOB) is **\$828,320**. 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 322 Onaga-Havensville-Wheaton**  
**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		
292.0	276.5	266.5	276.5	0.0	31.0	307.5	148.1	0.0	7.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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
46.0	0.6	0.0	43.2	0.0	0.0	0.0	64.5	0.0	617.4	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		
2,473,304	2,580,665	2,473,304	0	2,473,304	2,761,065	30.00%	828,320	856,754	828,320		

**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

Kevin Logan, Superintendent  
USD 323 Rock Creek  
Box 70  
Westmoreland KS 66549-0070

### FINAL LEGAL MAX

Dear Mr. Logan,

For the 2017-2018 school year, the legal general fund is **\$6,965,232** and the legal local option budget (LOB) is **\$2,316,594**. 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 323 Rock Creek**  
**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		
855.6	888.6	936.1	936.1	0.0	99.0	1,035.1	242.7	3.0	19.2		
<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
94.4	0.0	0.0	127.2	0.0	0.0	0.0	217.1	0.0	1,738.7	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		
6,965,232	7,135,087	6,965,232	0	6,965,232	7,721,980	30.00%	2,316,594	2,345,440	2,316,594		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 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  
(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

June 15, 2018

Michael Gower, Superintendent  
USD 325 Phillipsburg  
240 S 7th  
Phillipsburg KS 67661-2798

### FINAL LEGAL MAX

Dear Mr. Gower,

For the 2017-2018 school year, the legal general fund is **\$4,678,607** and the legal local option budget (LOB) is **\$1,558,217**. 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 325 Phillipsburg**  
**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		
566.0	570.5	564.7	570.5	0.0	50.0	620.5	232.9	0.0	20.1		
<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
73.6	0.0	0.0	41.1	0.0	0.0	0.0	178.7	1.0	1,167.9	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		
4,678,607	4,778,757	4,678,607	0	4,678,607	5,194,057	30.00%	1,558,217	1,574,914	1,558,217		

**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

Michael Gower, Superintendent  
USD 326 Logan  
Box 98  
Logan KS 67646-0098

### FINAL LEGAL MAX

Dear Mr. Gower,

For the 2017-2018 school year, the legal general fund is **\$1,626,316** and the legal local option budget (LOB) is **\$523,611**. 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 326 Logan**  
**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		
142.0	141.0	134.0	141.0	0.5	14.0	155.5	134.9	0.0	5.5		
<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
24.7	0.0	0.0	22.9	0.0	0.0	0.0	42.5	0.0	386.0	0	80,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	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		
1,626,316	1,646,747	1,626,316	0	1,626,316	1,758,840	30.00%	527,652	523,611	523,611		

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

June 15, 2018

Dale Brungardt, Superintendent  
USD 327 Ellsworth  
P.O. Box 306  
Ellsworth KS 67439-0306

### FINAL LEGAL MAX

Dear Mr. Brungardt,

For the 2017-2018 school year, the legal general fund is **\$4,754,721** and the legal local option budget (LOB) is **\$1,577,858**. 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 327 Ellsworth**  
**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	
565.0	571.6	585.7	585.7		0.0	54.0	639.7	235.9	1.1	12.0	
<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
82.8	0.0	0.0	71.4	0.0	0.0	0.0	144.0	0.0	1,186.9	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	
4,754,721	4,774,751	4,754,721	0	4,754,721		5,259,527	30.00%	1,577,858	1,582,931	1,577,858	

**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

Brad Starnes, Superintendent  
USD 329 Wabaunsee  
PO Box 157  
Alma KS 66401-0157

### FINAL LEGAL MAX

Dear Mr. Starnes,

For the 2017-2018 school year, the legal general fund is **\$3,646,785** and the legal local option budget (LOB) is **\$1,317,069**. 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 329 Wabaunsee**  
**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		
432.0	408.9	412.0	412.0	0.0	28.0	440.0	192.1	0.0	15.3		
<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	0.0	0.0	83.2	0.0	0.0	0.0	119.9	0.0	889.2	0	84,650
<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		
3,646,785	3,735,038	3,646,785	0	3,646,785	3,991,119	33.00%	1,317,069	1,333,050	1,317,069		

**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

William Clark, Superintendent  
USD 330 Mission Valley  
P.O. Box 158  
Eskridge KS 66423-0158

### FINAL LEGAL MAX

Dear Mr. Clark,

For the 2017-2018 school year, the legal general fund is **\$4,227,131** and the legal local option budget (LOB) is **\$1,395,687**. 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 330 Mission Valley**  
**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		
434.5	444.2	449.5	449.5	0.0	42.0	491.5	206.0	0.0	21.4		
<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
55.7	0.0	0.0	103.6	0.0	0.0	0.0	177.0	0.0	1,055.2	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		
4,227,131	4,337,296	4,227,131	0	4,227,131	4,652,291	30.00%	1,395,687	1,429,767	1,395,687		

**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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June 15, 2018

Robert Diepenbrock, Superintendent  
USD 331 Kingman - Norwich  
115 North Main Street  
Kingman KS 67068

### FINAL LEGAL MAX

Dear Dr. Diepenbrock,

For the 2017-2018 school year, the legal general fund is **\$7,154,362** and the legal local option budget (LOB) is **\$2,340,289**. 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 331 Kingman - Norwich**  
**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	
886.9	854.0	855.2	855.2		10.0	52.0	917.2	251.8	0.2	40.8	
<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
158.3	16.2	0.0	87.3	0.0	0.0	0.0	286.7	1.0	1,759.5	105,805	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	
7,154,362	7,409,056	7,154,362	0	7,154,362		7,800,964	30.00%	2,340,289	2,400,014	2,340,289	

**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.  
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## School Finance

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June 15, 2018

Robert Reed, Superintendent  
USD 332 Cunningham  
PO Box 67  
Cunningham KS 67035-0067

### FINAL LEGAL MAX

Dear Mr. Reed,

For the 2017-2018 school year, the legal general fund is **\$1,599,596** and the legal local option budget (LOB) is **\$532,228**. 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 332 Cunningham**  
**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	
149.8	135.0	144.0	144.0		0.0	13.0	157.0	135.5	0.0	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
23.7	0.5	0.0	23.9	0.0	0.0	0.0	56.6	0.0	399.3	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	
1,599,596	1,610,011	1,599,596	0	1,599,596		1,781,539	30.00%	534,462	532,228	532,228	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
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[www.ksde.org](http://www.ksde.org)

June 15, 2018

Quentin Breese, Superintendent  
USD 333 Concordia  
217 W 7th  
Concordia KS 66901-2803

### FINAL LEGAL MAX

Dear Mr. Breese,

For the 2017-2018 school year, the legal general fund is **\$7,355,817** and the legal local option budget (LOB) is **\$2,505,212**. 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 333 Concordia**  
**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		
939.5	941.2	959.0	959.0	10.0	101.0	1,070.0	238.2	4.8	21.4		
<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
200.9	13.5	0.0	63.6	0.0	0.0	0.0	223.8	0.0	1,836.2	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		
7,355,817	7,472,392	7,355,817	0	7,355,817	8,414,466	30.00%	2,524,340	2,505,212	2,505,212		

**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

Roger Perkins, Superintendent  
USD 334 Southern Cloud  
P.O. Box 334  
Miltonvale KS 67466-0334

### FINAL LEGAL MAX

Dear Mr. Perkins,

For the 2017-2018 school year, the legal general fund is **\$1,990,793** and the legal local option budget (LOB) is **\$691,483**. 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 334 Southern Cloud**  
**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	
190.5	173.5	165.0	173.5		0.0	13.0	186.5	146.4	0.0	2.6	
<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	8.2	0.0	12.5	0.0	0.0	0.0	65.0	0.0	459.9	28,434	120,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	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	
1,990,793	2,139,024	1,990,793	0	1,990,793		2,095,402	33.00%	691,483	715,000	691,483	

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

June 15, 2018

Adrianne Walsh, Superintendent  
USD 335 North Jackson  
12692 266th Road  
Holton KS 66436-1794

### FINAL LEGAL MAX

Dear Ms. Walsh,

For the 2017-2018 school year, the legal general fund is **\$3,033,744** and the legal local option budget (LOB) is **\$1,010,578**. 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 335 North Jackson**  
**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	
360.0	347.0	335.5	347.0		6.0	22.0	375.0	172.0	0.0	14.1	
<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
60.0	0.0	0.0	66.6	0.0	0.0	0.0	69.6	0.0	757.3	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	
3,033,744	3,039,753	3,033,744	0	3,033,744		3,388,462	30.00%	1,016,539	1,010,578	1,010,578	

**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

Robert Davies, Superintendent  
USD 336 Holton  
P.O. Box 352  
Holton KS 66436-1947

**FINAL LEGAL MAX  
Republished Budget**

Dear Mr. Davies,

For the 2017-2018 school year, the legal general fund is **\$7,904,721** and the legal local option budget (LOB) is **\$2,525,111**. 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 336 Holton**  
**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	
1,069.0	977.0	982.5	982.5		0.0	82.0	1,064.5	238.9	4.7	26.7	
<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
175.7	0.6	131.8	81.0	0.0	0.0	0.0	205.7	1.0	1,930.6	170,737	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		
7,904,721	7,909,127	7,904,721	0	7,904,721	8,731,509	30.00%	2,619,453	2,525,111	2,525,111		

**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

Aaric Davis, Superintendent  
USD 337 Royal Valley  
Box 219  
Mayetta KS 66509-0219

### FINAL LEGAL MAX

Dear Mr. Davis,

For the 2017-2018 school year, the legal general fund is **\$6,578,604** and the legal local option budget (LOB) is **\$2,175,836**. 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 337 Royal Valley**  
**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		
835.0	778.6	769.6	794.4	0.0	62.0	856.4	252.8	0.0	15.9		
<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
149.6	8.1	0.0	122.3	0.0	0.0	0.0	194.2	0.0	1,599.3	0	171,808
<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		
6,578,604	6,780,506	6,578,604	0	6,578,604	7,252,786	30.00%	2,175,836	2,187,022	2,175,836		

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

June 15, 2018

Loren Feldkamp, Superintendent  
USD 338 Valley Falls  
700 Oak Street  
Valley Falls KS 66088-1263

### FINAL LEGAL MAX

Dear Mr. Feldkamp,

For the 2017-2018 school year, the legal general fund is **\$3,216,939** and the legal local option budget (LOB) is **\$1,043,627**. 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 338 Valley Falls**  
**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		
359.0	345.0	335.0	345.0	4.5	35.0	384.5	175.1	0.0	3.5		
<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
48.9	0.0	0.0	32.4	0.0	0.0	0.0	146.1	0.0	790.5	0	50,196
<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		
3,216,939	3,301,065	3,216,939	0	3,216,939	3,478,755	30.00%	1,043,627	1,068,650	1,043,627		

**Column Notes**

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

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June 15, 2018

Denise Jennings, Superintendent  
USD 339 Jefferson County North  
310 5th Street  
Winchester KS 66097-4902

### FINAL LEGAL MAX

Dear Mrs. Jennings,

For the 2017-2018 school year, the legal general fund is **\$3,735,595** and the legal local option budget (LOB) is **\$1,232,039**. 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 339 Jefferson County North**  
**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	
391.5	401.5	409.5	409.5		7.0	40.0	456.5	196.8	0.0	6.8	
<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
57.6	0.0	0.0	49.2	0.0	0.0	0.0	165.6	0.0	932.5	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	
3,735,595	3,844,558	3,735,595	0	3,735,595		4,106,798	30.00%	1,232,039	1,266,061	1,232,039	

**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

Pat Happer, Superintendent  
USD 340 Jefferson West  
PO Box 267  
Meriden KS 66512-0267

### FINAL LEGAL MAX

Dear Mr. Happer,

For the 2017-2018 school year, the legal general fund is **\$6,456,686** and the legal local option budget (LOB) is **\$2,127,176**. 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 340 Jefferson West**  
**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
795.0	813.0	794.0		813.0	0.0	61.0	874.0	252.7	0.0		18.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 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
91.0	0.0	0.0	84.8	0.0	0.0	0.0	289.8	1.0	1,611.4	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
6,456,686	6,558,223	6,456,686	0		6,456,686	7,090,585	30.00%	2,127,176	2,156,824		2,127,176

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

June 15, 2018

Jon Pfau, Superintendent  
USD 341 Oskaloosa Public Schools  
404 Park Street  
Oskaloosa KS 66066-5022

### FINAL LEGAL MAX

Dear Mr. Pfau,

For the 2017-2018 school year, the legal general fund is **\$5,067,590** and the legal local option budget (LOB) is **\$1,669,860**. 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 341 Oskaloosa 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		
498.5	499.3	539.5	539.5	13.0	41.0	593.5	228.2	0.0	6.7		
<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
123.4	14.3	0.0	64.4	0.0	0.0	0.0	234.5	0.0	1,265.0	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		
5,067,590	5,273,098	5,067,590	0	5,067,590	5,566,201	30.00%	1,669,860	1,732,085	1,669,860		

**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

Steve Lilly, Superintendent  
USD 342 McLouth  
Box 40  
McLouth KS 66054-0040

### FINAL LEGAL MAX

Dear Mr. Lilly,

For the 2017-2018 school year, the legal general fund is **\$3,899,440** and the legal local option budget (LOB) is **\$1,283,499**. 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 342 McLouth**  
**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		
464.6	428.5	434.8	434.8	8.0	21.0	463.8	198.8	0.0	8.3		
<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
59.5	0.0	1.9	50.9	0.0	0.0	0.0	190.2	0.0	973.4	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		
3,899,440	4,139,800	3,899,440	0	3,899,440	4,278,330	30.00%	1,283,499	1,348,750	1,283,499		

**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

JB Elliott, Superintendent  
USD 343 Perry Public Schools  
Box 729  
Perry KS 66073-0729

### FINAL LEGAL MAX

Dear Mr. Elliott,

For the 2017-2018 school year, the legal general fund is **\$5,879,606** and the legal local option budget (LOB) is **\$1,940,708**. 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 343 Perry 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>	
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729.1	708.0	689.0	708.0		5.5	41.0	754.5	248.8	0.0	8.9	
<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
102.1	0.0	0.0	103.3	0.0	0.0	0.0	250.1	0.0	1,467.7	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	
5,879,606	5,988,169	5,879,606	0	5,879,606		6,469,027	30.00%	1,940,708	1,973,331	1,940,708	

**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 14 – Higher of free lunch headcount or 10% of funded headcount.  
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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  
(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

June 15, 2018

Travis Laver, Superintendent  
USD 344 Pleasanton  
Box 480  
Pleasanton KS 66075

### FINAL LEGAL MAX

Dear Mr. Laver,

For the 2017-2018 school year, the legal general fund is **\$2,712,755** and the legal local option budget (LOB) is **\$955,754**. 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 344 Pleasanton**  
**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	
340.0	310.0	318.5	318.5		3.5	20.0	342.0	160.7	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
60.0	2.5	0.0	19.5	0.0	0.0	0.0	60.2	0.0	651.5	0	102,846
<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	
2,712,755	2,885,013	2,712,755	0	2,712,755		2,896,225	33.00%	955,754	1,019,031	955,754	

**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

Steve Noble, Superintendent  
USD 345 Seaman  
901 NW Lyman Rd  
Topeka KS 66608-1900

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

Dear Mr. Noble,

For the 2017-2018 school year, the legal general fund is **\$23,888,338** and the legal local option budget (LOB) is **\$7,874,602**. 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 345 Seaman**  
**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	
3,576.7	3,455.0	3,494.5	3,494.5		29.5	227.0	3,751.0	131.4	6.1	59.2	
<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
524.7	30.2	152.5	251.3	0.0	0.0	0.0	1,053.2	0.0	5,959.6	14,180	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	
23,888,338	24,074,798	23,888,338	-8,397	23,879,941		26,248,672	30.00%	7,874,602	7,936,328	7,874,602	

**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 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
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Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



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June 15, 2018

Royce Powelson, Superintendent  
USD 346 Jayhawk  
PO Box 278  
Mound City KS 66056-0278

**FINAL LEGAL MAX  
Republished Budget**

Dear Mr. Powelson,

For the 2017-2018 school year, the legal general fund is **\$4,801,977** and the legal local option budget (LOB) is **\$1,546,450**. 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 346 Jayhawk**  
**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	
478.0	497.5	511.0	511.0		7.5	37.0	555.5	220.7	1.3	13.1	
<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
136.5	25.0	0.0	82.0	0.0	0.0	0.0	162.1	0.0	1,196.2	10,000	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	
4,801,977	4,851,256	4,801,977	0	4,801,977		5,292,522	30.00%	1,587,757	1,546,450	1,546,450	

**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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June 15, 2018

Rebecca Burcher, Superintendent  
USD 347 Kinsley-Offerle  
120 W 8th St  
Kinsley KS 67547-1168

### FINAL LEGAL MAX

Dear Ms. Burcher,

For the 2017-2018 school year, the legal general fund is **\$2,895,537** and the legal local option budget (LOB) is **\$978,444**. 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 347 Kinsley-Offerle**  
**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	
313.0	301.0	306.0	306.0		1.5	26.0	333.5	157.7	11.4	12.9	
<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
64.4	6.2	0.0	53.7	0.0	0.0	0.0	82.0	1.0	722.8	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	
2,895,537	3,176,357	2,895,537	0	2,895,537		3,261,481	30.00%	978,444	1,050,998	978,444	

**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

Paul Dorathy, Superintendent  
USD 348 Baldwin City  
PO Box 67  
Baldwin City KS 66006-0067

### FINAL LEGAL MAX

Dear Mr. Dorathy,

For the 2017-2018 school year, the legal general fund is **\$8,749,863** and the legal local option budget (LOB) is **\$2,884,601**. 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 348 Baldwin 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
1,268.2	1,244.2	1,291.7	1,291.7		12.5	86.0	1,390.2	158.2	0.2		26.0
<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
162.1	0.0	0.0	95.1	0.0	0.0	0.0	347.1	1.0	2,179.9	17,184	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
8,749,863	8,923,743	8,749,863	0		8,749,863	9,615,335	30.00%	2,884,601	2,937,189		2,884,601

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

June 15, 2018

Angela Holloway-Payne, Superintendent  
USD 349 Stafford  
P O Box 400  
Stafford KS 67578-0400

### FINAL LEGAL MAX

Dear Ms. Holloway-Payne,

For the 2017-2018 school year, the legal general fund is **\$2,208,908** and the legal local option budget (LOB) is **\$732,064**. 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 349 Stafford**  
**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	
253.9	234.9	196.1	234.9		0.0	6.0	240.9	154.4	3.5	7.2	
<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
49.9	10.2	0.0	11.8	0.0	0.0	0.0	73.5	0.0	551.4	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	
2,208,908	2,286,625	2,208,908	0	2,208,908		2,440,212	30.00%	732,064	757,745	732,064	

**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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Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
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Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
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## School Finance

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June 15, 2018

Josh Meyer, Superintendent  
USD 350 St John-Hudson  
505 N. Broadway  
St. John KS 67576-1836

**FINAL LEGAL MAX  
Republished Budget**

Dear Mr. Meyer,

For the 2017-2018 school year, the legal general fund is **\$2,805,402** and the legal local option budget (LOB) is **\$1,021,867**. 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 350 St John-Hudson**  
**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		
330.5	306.4	302.5	306.4	5.5	23.0	334.9	158.2	9.6	7.7		
<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
64.9	6.7	0.0	19.7	0.0	0.0	0.0	98.6	0.0	700.3	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		
2,805,402	2,851,471	2,805,402	0	2,805,402	3,096,566	33.00%	1,021,867	1,028,028	1,021,867		

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

June 15, 2018

Greg Rinehart, Superintendent  
USD 351 Macksville  
PO Box 487  
Macksville KS 67557-0487

### FINAL LEGAL MAX

Dear Mr. Rinehart,

For the 2017-2018 school year, the legal general fund is **\$2,285,423** and the legal local option budget (LOB) is **\$768,425**. 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 351 Macksville**  
**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		
225.9	202.0	216.5	216.5	5.5	12.0	234.0	154.2	10.9	1.0		
<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
58.1	12.6	0.0	31.0	0.0	0.0	0.0	68.7	0.0	570.5	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		
2,285,423	2,399,995	2,285,423	0	2,285,423	2,561,417	30.00%	768,425	794,466	768,425		

**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

Bill Biermann, Superintendent  
USD 352 Goodland  
PO Box 509  
Goodland KS 67735-0509

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

Dear Mr. Biermann,

For the 2017-2018 school year, the legal general fund is **\$6,979,081** and the legal local option budget (LOB) is **\$2,224,055**. 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 352 Goodland**  
**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		
998.0	845.7	843.9	845.7	12.0	62.0	919.7	251.7	19.1	22.5		
<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
179.6	12.6	0.0	58.7	0.0	0.0	0.0	205.4	0.0	1,669.3	23,237	268,628
<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		
6,979,081	7,202,730	6,979,081	-933	6,978,148	7,413,517	30.00%	2,224,055	2,282,296	2,224,055		

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

June 15, 2018

Mark Whitener, Superintendent  
USD 353 Wellington  
Box 648  
Wellington KS 67152-0648

### FINAL LEGAL MAX

Dear Dr. Whitener,

For the 2017-2018 school year, the legal general fund is **\$10,683,201** and the legal local option budget (LOB) is **\$3,515,225**. 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 353 Wellington**  
**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		
1,474.5	1,457.0	1,465.5	1,465.5	6.0	124.0	1,595.5	70.3	3.3	25.6		
<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
333.0	43.8	10.5	54.7	0.0	0.0	0.0	530.1	0.0	2,666.8	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		
10,683,201	11,316,149	10,683,201	0	10,683,201	11,717,418	30.00%	3,515,225	3,728,951	3,515,225		

**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

Ben Jacobs, Superintendent  
USD 355 Ellinwood Public Schools  
300 N Schiller  
Ellinwood KS 67526

### FINAL LEGAL MAX

Dear Mr. Jacobs,

For the 2017-2018 school year, the legal general fund is **\$3,469,196** and the legal local option budget (LOB) is **\$1,222,847**. 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 355 Ellinwood 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		
398.1	406.5	402.4	406.5	0.0	44.0	450.5	195.1	0.0	8.5		
<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
74.5	0.0	0.0	22.0	0.0	0.0	0.0	115.4	0.0	866.0	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		
3,469,196	3,698,339	3,469,196	0	3,469,196	3,832,549	33.00%	1,264,741	1,222,847	1,222,847		

**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 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



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June 15, 2018

Clay Murphy, Superintendent  
USD 356 Conway Springs  
110 N. Monnet  
Conway Springs KS 67031

### FINAL LEGAL MAX

Dear Mr. Murphy,

For the 2017-2018 school year, the legal general fund is **\$3,620,623** and the legal local option budget (LOB) is **\$1,215,225**. 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 356 Conway 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		
464.4	451.5	431.2	451.5	0.0	34.0	485.5	204.5	0.0	10.1		
<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
44.5	0.0	0.0	43.7	0.0	0.0	0.0	115.5	0.0	903.8	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		
3,620,623	3,728,785	3,620,623	0	3,620,623	4,050,749	30.00%	1,215,225	1,235,295	1,215,225		

**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

Jim Sutton, Superintendent  
USD 357 Belle Plaine  
Box 760  
Belle Plaine KS 67013-0760

### FINAL LEGAL MAX

Dear Dr Sutton,

For the 2017-2018 school year, the legal general fund is **\$4,719,883** and the legal local option budget (LOB) is **\$1,630,000**. 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.

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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 357 Belle Plaine**  
**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		
567.3	548.5	537.5	548.5	8.5	49.0	606.0	230.4	0.0	8.8		
<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
90.5	0.1	6.7	40.0	0.0	0.0	0.0	186.1	0.0	1,168.6	38,471	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		
4,719,883	5,222,281	4,719,883	0	4,719,883	5,357,078	33.00%	1,767,836	1,630,000	1,630,000		

**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

Catherine Wilson, Superintendent  
USD 358 Oxford  
Box 937  
Oxford KS 67119-0937

### FINAL LEGAL MAX

Dear Dr. Wilson,

For the 2017-2018 school year, the legal general fund is **\$2,936,772** and the legal local option budget (LOB) is **\$887,274**. 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 358 Oxford**  
**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	
302.1	273.5	274.5	274.5		1.0	22.0	297.5	146.0	0.2	10.9	
<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
60.5	5.7	0.0	28.8	0.0	0.0	0.0	104.0	0.0	653.6	318,450	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	
2,936,772	3,178,051	2,936,772	0	2,936,772		2,957,580	30.00%	887,274	899,532	887,274	

**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.