June 15, 2021

Max Heinrichs, Superintendent
USD 410 Durham-Hillsboro-Lehigh
416 S. Date Street
Hillsboro, KS 67063-1698

Dear Mr. Heinrichs,

For the 2020-2021 school year, the legal general fund is $5,235,287 and the legal local option budget (LOB) is $1,715,210. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 410 Durham-Hillsboro-Lehigh

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>569.5</td>
<td>581.0</td>
<td>558.6</td>
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<td>5.5</td>
<td>586.5</td>
<td>226.9</td>
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</tr>
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</table>

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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,715,210</td>
<td>1,740,258</td>
<td>1,715,210</td>
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### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Amanda Lowrance, Superintendent
USD 411 Goessel
100 Main St
Goessel, KS 67053

Dear Ms. Lowrance,

For the 2020-2021 school year, the legal general fund is $2,740,486 and the legal local option budget (LOB) is $910,894. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure

*Kansas leads the world in the success of each student.*
## USD 411 Goessel

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
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<td>Adopted General Fund</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 General Fund Budget (before reductions)</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>33.00%</td>
<td>910,894</td>
<td>954,930</td>
<td>910,894</td>
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</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Jim Howard, Superintendent
USD 412 Hoxie Community Schools
Box 348
Hoxie, KS 67740-0348

Dear Mr. Howard,

For the 2020-2021 school year, the legal general fund is $3,500,311 and the legal local option budget (LOB) is $1,062,783. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 412 Hoxie Community Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>School Facilities WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>3,500,311</td>
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<td>1,062,783</td>
<td>1,065,386</td>
<td>1,062,783</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Kellen Adams, Superintendent
USD 413 Chanute Public Schools
321 E Main
Chanute, KS 66720-1822

Dear Dr. Adams,

For the 2020-2021 school year, the legal general fund is $14,040,323 and the legal local option budget (LOB) is $4,631,204. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure

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<table>
<thead>
<tr>
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</tr>
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</tr>
<tr>
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</tr>
</tbody>
</table>

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**USD 413 Chanute Public Schools**

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

(General Fund computed using $4,569 BASE)

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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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<td>Adopted Local Option Budget</td>
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<td>14,040,323</td>
<td>14,033,952</td>
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<td>4,631,204</td>
<td>4,690,053</td>
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</tbody>
</table>
June 15, 2021

Lonnie Moser, Superintendent
USD 415 Hiawatha
P.O. Box 398
Hiawatha, KS 66434-0398

Dear Mr. Moser,

For the 2020-2021 school year, the legal general fund is $7,811,297 and the legal local option budget (LOB) is $2,357,141. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

Veryl D. Peter, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure
USD 415 Hiawatha
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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Column Notes
Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Brian Biermann, Superintendent
USD 416 Louisburg
Box 550
Louisburg, KS 66053-0550

Dear Dr. Biermann,

For the 2020-2021 school year, the legal general fund is $11,271,575 and the legal local option budget (LOB) is $3,638,278. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website:
https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
<table>
<thead>
<tr>
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<tr>
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<td>High Density At-Risk WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>11,362,353</td>
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<td>11,362,353</td>
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<td>33.00%</td>
<td>3,638,278</td>
<td>3,892,374</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Aron Dody, Superintendent
USD 417 Morris County
17 South Wood Street
Council Grove, KS 66846

Dear Mr. Dody,

For the 2020-2021 school year, the legal general fund is $6,816,034 and the legal local option budget (LOB) is $2,264,242. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 417 Morris County

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<th>Col 45</th>
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<tr>
<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,264,242</td>
<td>2,278,348</td>
<td>2,264,242</td>
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</tbody>
</table>

### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Shiloh Vincent, Superintendent
USD 418 McPherson
514 North Main Street
McPherson, KS 67460

Dear Dr. Vincent,

For the 2020-2021 school year, the legal general fund is $16,429,667 and the legal local option budget (LOB) is $5,459,603. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 418 McPherson**

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>2,354.6</td>
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<td>84.1</td>
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<td>51.3</td>
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<td>Cost of Living WTD FTE</td>
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<td>2020-2021 Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>16,429,667</td>
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<td>16,429,667</td>
<td>16,544,251</td>
<td>33.00%</td>
<td>5,459,603</td>
<td>5,753,433</td>
<td>5,459,603</td>
</tr>
</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

William Anderson, Superintendent
USD 419 Canton-Galva
P.O. Box 317
Canton, KS 67428-0317

Dear Dr. Anderson,

For the 2020-2021 school year, the legal general fund is $3,009,563 and the legal local option budget (LOB) is $1,020,509. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 419 Canton-Galva

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

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
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<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
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<td>Preschool-Aged Enroll (9/20 + 2/20) At-Risk (4yr Old) Adjusted</td>
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### Column Notes

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 36** - Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39** - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Troy Hutton, Superintendent
USD 420 Osage City
520 Main Street
Osage City, KS 66523-1357

Dear Mr. Hutton,

For the 2020-2021 school year, the legal general fund is $5,780,259 and the legal local option budget (LOB) is $1,739,238. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 420 Osage City
### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<tr>
<td>663.8</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (Incl. SPED)</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>5,782,386</td>
<td>5,833,410</td>
<td>5,782,386</td>
<td>-2,127</td>
<td>5,780,259</td>
<td>5,797,459</td>
<td>30.00%</td>
<td>1,739,238</td>
<td>1,757,917</td>
<td>1,739,238</td>
</tr>
</tbody>
</table>

### Column Notes
Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Brad Marcotte, Superintendent
USD 421 Lyndon
PO Box 488
Lyndon, KS 66451-0488

Dear Mr. Marcotte,

For the 2020-2021 school year, the legal general fund is $3,739,661 and the legal local option budget (LOB) is $1,131,437. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure
USD 421 Lyndon

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

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<thead>
<tr>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>3,744,296</td>
<td>3,938,043</td>
<td>3,744,296</td>
<td>-4,635</td>
<td>3,739,661</td>
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<td>30.00%</td>
<td>1,131,437</td>
<td>1,188,017</td>
<td>1,131,437</td>
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</tbody>
</table>

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Staci Derstein, Superintendent
USD 422 Kiowa County
710 S. Main Street
Greensburg, KS 67054

Dear Mrs. Derstein,

For the 2020-2021 school year, the legal general fund is **$3,074,102** and the legal local option budget (LOB) is **$739,115**. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

[Signature]
Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 422 Kiowa County
#### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>153.8</td>
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<td>3.2</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>26.6</td>
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<td>65.6</td>
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<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,074,102</td>
<td>3,226,618</td>
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<td>3,074,102</td>
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<td>30.00%</td>
<td>739,115</td>
<td>770,614</td>
<td>739,115</td>
</tr>
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</table>

### Column Notes

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June 15, 2021

George Leary, Superintendent
USD 423 Moundridge
Box K
Moundridge, KS 67107-0588

Dear Mr. Leary,

For the 2020-2021 school year, the legal general fund is $3,566,105 and the legal local option budget (LOB) is $1,185,331. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure
## USD 423 Moundridge

### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal LOB Budget</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Legal Max General Fund</td>
<td>Adopted General Fund</td>
<td>2020-2021 Legal LOB Budget</td>
</tr>
<tr>
<td>3,566,105</td>
<td>3,777,192</td>
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<td>33.00%</td>
<td>1,185,331</td>
<td>1,255,352</td>
<td>1,185,331</td>
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</tbody>
</table>
June 15, 2021

Steve Joonas, Interim Superintendent
USD 426 Pike Valley
Box 291
Scandia, KS 66966

Dear Mr. Joonas,

For the 2020-2021 school year, the legal general fund is $2,057,421 and the legal local option budget (LOB) is $652,671. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 426 Pike Valley

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Col 44</td>
</tr>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>2,057,421</td>
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<td>30.00%</td>
<td>652,671</td>
<td>665,527</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)  
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.  
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Khris Thexton, Superintendent
USD 428 Great Bend
201 S. Patton Road
Great Bend, KS 67530-4613

Dear Mr. Thexton,

For the 2020-2021 school year, the legal general fund is $20,763,410 and the legal local option budget (LOB) is $6,314,657. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 428 Great Bend
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>20,891,296</td>
<td>21,609,999</td>
<td>20,891,296</td>
<td>-127,886</td>
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<td>30.00%</td>
<td>6,314,657</td>
<td>6,531,851</td>
<td>6,314,657</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Patrick McKernan, Superintendent
USD 429 Troy Public Schools
230 W Poplar
Troy, KS 66087

Dear Mr. McKernan,

For the 2020-2021 school year, the legal general fund is $2,964,367 and the legal local option budget (LOB) is $895,877. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

*Kansas leads the world in the success of each student.*
USD 429 Troy Public Schools

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

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<thead>
<tr>
<th>Col 1</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>KAMS WTD FTE</td>
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<td>30.00%</td>
<td>895,877</td>
<td>927,029</td>
<td>895,877</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Jason Cline, Superintendent
USD 430 South Brown County
522 Central Ave
Horton, KS 66439-1696

Dear Mr. Cline,

For the 2020-2021 school year, the legal general fund is **$4,981,581** and the legal local option budget (LOB) is **$1,565,301**. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

**USD 430 South Brown County**

### General Fund computed using $4,569 BASE

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 45</th>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>30.00%</td>
<td>1,565,301</td>
<td>1,617,556</td>
<td>1,565,301</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Patrick Crowdis, Superintendent
USD 431 Hoisington
165 West Third St.
Hoisington, KS 67544-1894

Dear Mr. Crowdis,

For the 2020-2021 school year, the legal general fund is $6,278,263 and the legal local option budget (LOB) is $1,897,350. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 431 Hoisington  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)  

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>6,278,263</td>
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<td>1,897,350</td>
<td>1,939,946</td>
<td>1,897,350</td>
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_column Notes:_  
Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).  
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Michel,

For the 2020-2021 school year, the legal general fund is $2,470,553 and the legal local option budget (LOB) is $838,679. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

[Signature]

Veryl D. Peter, Director
School Finance

cc:   District Clerk
      President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 432 Victoria  
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 34</th>
</tr>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>2,522,088</td>
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<td>2,522,088</td>
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<td>838,679</td>
<td>853,256</td>
<td>838,679</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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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.
June 15, 2021

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

Dear Mr. Lentz,

For the 2020-2021 school year, the legal general fund is $8,539,625 and the legal local option budget (LOB) is $2,833,343. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 434 Santa Fe Trail

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>8,546,006</td>
<td>8,732,142</td>
<td>8,546,006</td>
<td>-6,381</td>
<td>8,539,625</td>
<td>8,585,887</td>
<td>33.00%</td>
<td>2,833,343</td>
<td>2,892,834</td>
</tr>
</tbody>
</table>

### Column Notes

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Brown,

For the 2020-2021 school year, the legal general fund is $10,705,289 and the legal local option budget (LOB) is $3,197,639. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 435 Abilene
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<th>Col 8</th>
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<th>Col 11</th>
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<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
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<tr>
<td>1,504.2</td>
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<td>1,417.3</td>
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<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>Transportation Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
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<td>3,242,203</td>
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Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Vargas,

For the 2020-2021 school year, the legal general fund is $6,059,611 and the legal local option budget (LOB) is $1,842,835. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
June 15, 2021

USD 436 Caney Valley
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
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<td>1,842,835</td>
<td>1,950,860</td>
<td>1,842,835</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. McWilliams,

For the 2020-2021 school year, the legal general fund is $42,056,105 and the legal local option budget (LOB) is $13,671,728. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>42,056,105</td>
<td>42,440,559</td>
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<td>42,056,105</td>
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<td>13,971,338</td>
<td>13,671,728</td>
<td>13,671,728</td>
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</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Ms. Flowers,

For the 2020-2021 school year, the legal general fund is $3,447,767 and the legal local option budget (LOB) is $1,076,741. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 438 Skyline Schools
### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>32.9</td>
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<td>43.8</td>
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<td>2020-2021 Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>3,447,767</td>
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<td>3,447,767</td>
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<td>1,076,741</td>
<td>1,113,293</td>
<td>1,076,741</td>
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</table>

### Column Notes
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June 15, 2021

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

Dear Mr. Roth,

For the 2020-2021 school year, the legal general fund is $3,871,314 and the legal local option budget (LOB) is $1,170,097. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

c: District Clerk
    President of Board

Enclosure
### USD 439 Sedgwick Public Schools

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

(General Fund computed using $4,569 BASE)

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<tr>
<td>At-Risk WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>1,170,097</td>
<td>1,227,834</td>
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### Column Notes

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals Headcount times Free Lunch Factor (0.484).
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- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Barry,

For the 2020-2021 school year, the legal general fund is $6,241,762 and the legal local option budget (LOB) is $1,913,156. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

*The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 440 Halstead

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>758.5</td>
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</tr>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>103.6</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adjusted Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Authorized Percent</td>
<td>Adopted Local Option Budget</td>
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<tr>
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<td>6,415,333</td>
<td>6,313,444</td>
<td>-71,682</td>
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<td>30.00%</td>
<td>1,913,156</td>
<td>1,943,706</td>
<td>1,913,156</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 40 - Adjusted Local Option Budget: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Dierksen,

For the 2020-2021 school year, the legal general fund is $57,158,527 and the legal local option budget (LOB) is $19,137,500. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 443 Dodge City

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual</td>
<td>Career/Tech</td>
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<td>(excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/19</td>
<td>Enrollment</td>
<td>At-Risk (4yr Old)</td>
<td>Preschool-Aged At-Risk</td>
<td>(9/20 + 2/20) WTD FTE</td>
<td>(max Hrs or Hdct) WTD FTE</td>
<td>(USD level or School level high density at-risk) WTD FTE</td>
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<td>6,702.4</td>
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<td>6,812.7</td>
<td>6,812.7</td>
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<td>857.9</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
</tr>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
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<tr>
<td>57,638,481</td>
<td>58,545,512</td>
<td>57,638,481</td>
<td>-479,954</td>
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<td>33.00%</td>
<td>19,137,500</td>
<td>19,439,793</td>
<td>19,137,500</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Garrison,

For the 2020-2021 school year, the legal general fund is $2,649,696 and the legal local option budget (LOB) is $816,210. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.
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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### FINAL AUDITED LEGAL MAX

USD 444 Little River

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
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<td>--</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,686,572</td>
<td>2,700,279</td>
<td>2,686,572</td>
<td>-36,876</td>
<td>2,649,696</td>
<td>2,720,699</td>
<td>30.00%</td>
<td>816,210</td>
<td>817,730</td>
<td>816,210</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Correll,

For the 2020-2021 school year, the legal general fund is \$13,463,281 and the legal local option budget (LOB) is \$4,056,345. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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

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

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<tr>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>13,463,281</td>
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<td>4,056,345</td>
<td>4,100,000</td>
<td>4,056,345</td>
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### Column Notes

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38** - Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39** - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Arnold,

For the 2020-2021 school year, the legal general fund is $14,419,307 and the legal local option budget (LOB) is $4,358,501. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 446 Independence

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<td>Transportation</td>
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<td>Cost of Living</td>
<td>Special Education</td>
<td>WTD FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>WTD FTE</td>
<td>WTD FTE</td>
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<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>14,419,307</td>
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<td>14,528,338</td>
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<td>4,358,501</td>
<td>4,520,632</td>
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### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Kiblinger,

For the 2020-2021 school year, the legal general fund is $6,711,861 and the legal local option budget (LOB) is $2,029,197. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
#### USD 447 Cherryvale

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>776.5</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Computed General Fund</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>6,711,861</td>
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<td>6,711,861</td>
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<td>2,029,197</td>
<td>2,062,264</td>
<td>2,029,197</td>
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</tbody>
</table>

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Friesen,

For the 2020-2021 school year, the legal general fund is $3,454,681 and the legal local option budget (LOB) is $1,162,892. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 448 Inman

### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>33.4</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>3,498,940</td>
<td>3,794,555</td>
<td>3,498,940</td>
<td>-44,259</td>
<td>3,454,681</td>
<td>3,523,914</td>
<td>33.00%</td>
<td>1,162,892</td>
<td>1,261,089</td>
<td>1,162,892</td>
</tr>
</tbody>
</table>

### Column Notes

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June 15, 2021

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

Dear Mr. Beying,

For the 2020-2021 school year, the legal general fund is $5,526,206 and the legal local option budget (LOB) is $1,668,356. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 449 Easton

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

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<th>Col 7</th>
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<td>237.6</td>
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<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tbody>
<tr>
<td>Computed Legal Max General Fund</td>
<td>Adopted General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>1,668,356</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Hirsch,

For the 2020-2021 school year, the legal general fund is $24,830,788
and the legal local option budget (LOB) is $8,258,249. Under KSA 72-5131, the
general fund budget is computed using preceding years’
enrollment plus current year weightings multiplied times the BASE of
$4,569, plus virtual state aid. The LOB base general fund calculation
starts with the total weighted enrollment, excluding special education,
KAMS and virtual state aid. This total is multiplied by the LOB BASE of
$4,608, the higher of the 2008-2009 or current year special education
state aid is added, and the sum is multiplied by the authorized district
LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund
and LOB: a) preceding years’ enrollment; b) current year total WTD FTE
and c) virtual state aid. This information is based upon audited
enrollment. To view the complete data used to calculate the individual
weightings, download the “FY 2021 Legal Max Final” from the school
finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-
Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special
Education state aid and Virtual Credits (20 and over) reported on the local
effort. All special education state aid must be deposited in the general
fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state
Foundation aid attributable to the transportation weighting shall
not be in excess of 110% of the school district’s total expenditures for
regular route transportation from all funds for the immediately preceding
school year. The current year general fund budget will be reduced by any
amount in excess of 110% cap. These expenditures are reflected on the
“Overall Audit Summary” for the 2019-20 school year
recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 450 Shawnee Heights

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>25,273,477</td>
<td>24,918,277</td>
<td>-87,489</td>
<td>24,830,788</td>
<td>25,024,998</td>
<td>33.00%</td>
<td>8,258,249</td>
<td>8,278,577</td>
<td>8,258,249</td>
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</table>

**Column Notes**

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

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

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

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

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

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

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

Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.

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

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Horn,

For the 2020-2021 school year, the legal general fund is $4,035,798 and the legal local option budget (LOB) is $1,225,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 452 Stanton County

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>443.5</td>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>87.1</td>
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<td>39.6</td>
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<td>58.8</td>
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<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>4,035,798</td>
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<td>1,226,559</td>
<td>1,225,000</td>
<td>1,225,000</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Roth,

For the 2020-2021 school year, the legal general fund is $26,321,496 and the legal local option budget (LOB) is $7,619,031. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

The **final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

*Kansas leads the world in the success of each student.*
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 453 Leavenworth

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<tr>
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<td>3,549.7</td>
<td>3,620.7</td>
<td>22.5</td>
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<td>127.7</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>676.1</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>26,321,496</td>
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<td>26,321,496</td>
<td>25,396,769</td>
<td>30.00%</td>
<td>7,619,031</td>
<td>8,039,185</td>
<td>7,619,031</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Dr. Cassidy,

For the 2020-2021 school year, the legal general fund is $2,665,477 and the legal local option budget (LOB) is $805,778. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 454 Burlingame Public School
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>0.2</td>
<td>3.8</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 45</th>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,685,927</td>
<td>30.00%</td>
<td>805,778</td>
<td>816,779</td>
<td>805,778</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Sample,

For the 2020-2021 school year, the legal general fund is $2,356,654 and the legal local option budget (LOB) is $746,356. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 456 Marais Des Cygnes Valley  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tr>
<td>At-Risk ( Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
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<td>47.9</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>2,424,768</td>
<td>2,414,717</td>
<td>-58,063</td>
<td>2,356,654</td>
<td>2,487,854</td>
<td>30.00%</td>
<td>746,356</td>
<td>752,715</td>
<td>746,356</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Karlin,

For the 2020-2021 school year, the legal general fund is $54,816,637 and the legal local option budget (LOB) is $16,411,634. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 457 Garden City

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

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 3</th>
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<th>Col 5</th>
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<th>Col 9</th>
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</thead>
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<td><strong>Col 26</strong></td>
<td><strong>Col 28</strong></td>
<td><strong>Col 29</strong></td>
<td><strong>Col 34</strong></td>
</tr>
<tr>
<td><strong>At-Risk (Free Lunch) WTD FTE</strong></td>
<td><strong>High Density At-Risk WTD FTE</strong></td>
<td><strong>School Facilities WTD FTE</strong></td>
<td><strong>Transportation WTD FTE</strong></td>
<td><strong>Ancillary WTD FTE</strong></td>
<td><strong>Cost of Living WTD FTE</strong></td>
<td><strong>Special Education WTD FTE</strong></td>
<td><strong>KAMS FTE</strong></td>
<td><strong>Virtual State Aid</strong></td>
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<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed</td>
<td>Adopted</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
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<tr>
<td>54,819,828</td>
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<td>54,819,828</td>
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<td>30.00%</td>
<td>16,411,634</td>
<td>16,712,297</td>
<td>16,411,634</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Mr. Howard,

For the 2020-2021 school year, the legal general fund is $18,436,681 and the legal local option budget (LOB) is $5,501,928. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 458 Basehor-Linwood

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

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<thead>
<tr>
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<th>Col 5</th>
<th>Col 7</th>
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<td>90.2</td>
<td>8.9</td>
<td>52.0</td>
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<tr>
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<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>106.0</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>18,444,126</td>
<td>18,517,962</td>
<td>18,444,126</td>
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<td>33.00%</td>
<td>5,501,928</td>
<td>5,622,932</td>
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</tbody>
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June 15, 2021

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

Dear Mr. Lampe,

For the 2020-2021 school year, the legal general fund is **$2,394,156** and the legal local option budget (LOB) is **$726,110**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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**The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 459 Bucklin

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

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<th>Col 19</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>51.8</td>
<td>7.5</td>
<td>0.0</td>
<td>23.8</td>
<td>0.0</td>
<td>0.0</td>
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<td>Computed General Fund</td>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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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.
June 15, 2021

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

Dear Mr. Proctor,

For the 2020-2021 school year, the legal general fund is $6,170,891 and the legal local option budget (LOB) is $2,051,194. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 460 Hesston

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

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>6,170,891</td>
<td>6,281,004</td>
<td>6,170,891</td>
<td>0</td>
<td>6,170,891</td>
<td>6,215,738</td>
<td>33.00%</td>
<td>2,051,194</td>
<td>2,089,210</td>
<td>2,051,194</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Ms. Erickson,

For the 2020-2021 school year, the legal general fund is $5,958,433 and the legal local option budget (LOB) is $1,992,083. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

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

*General Fund computed using $4,569 BASE*

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<tbody>
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<td>FTE Enroll (excl Preschool-Aged &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>675.0</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>Virtual State Aid</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>5,958,433</td>
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<td>33.00%</td>
<td>1,992,083</td>
<td>2,031,626</td>
<td>1,992,083</td>
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</tbody>
</table>

**Column Notes**

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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Schaffer,

For the 2020-2021 school year, the legal general fund is $2,990,867 and the legal local option budget (LOB) is $904,074. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies.

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 462 Central

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>305.5</td>
<td>305.5</td>
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<td>148.7</td>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation Ancillary Cost of Living Special Education WTD FTE</td>
<td>WTD FTE</td>
<td>KAMS FTE</td>
<td>WTD FTE</td>
<td>Virtual State Aid</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,990,867</td>
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<td>2,990,867</td>
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<td>30.00%</td>
<td>904,074</td>
<td>930,269</td>
<td>904,074</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Mr. Adams,

For the 2020-2021 school year, the legal general fund is $3,059,593 and the legal local option budget (LOB) is $933,623. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 463 Udall

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

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<td>2.0</td>
<td>337.0</td>
<td>158.9</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>933,623</td>
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<td>933,623</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Loren Feldkamp, Superintendent
USD 464 Tonganoxie
330 E Hwy 24/40
Tonganoxie, KS 66086-0199

Dear Mr. Feldkamp,

For the 2020-2021 school year, the legal general fund is $12,538,707 and the legal local option budget (LOB) is $3,787,330. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 464 Tonganoxie  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>3,893,793</td>
<td>3,787,330</td>
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### Column Notes
- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 40: Adjusted Legal General Fund: Column 38 less Column 39
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Reed,

For the 2020-2021 school year, the legal general fund is $15,836,959 and the legal local option budget (LOB) is $5,291,487. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www ksde org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Col 44</td>
</tr>
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<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base</td>
<td>2020-2021 Authorized Percent</td>
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<tr>
<td>15,921,594</td>
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<td>33.00%</td>
<td>5,291,487</td>
<td>5,527,640</td>
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</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
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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.
June 15, 2021

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

Dear Mr. Rumford,

For the 2020-2021 school year, the legal general fund is $7,460,827 and the legal local option budget (LOB) is $2,246,150. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 466 Scott County**  
**2020-2021 Legal Maximum General Fund Budget**  
*(General Fund computed using $4,569 BASE)*

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<tr>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>167.9</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>2,272,580</td>
<td>2,246,150</td>
</tr>
</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Ms. Maxwell,

For the 2020-2021 school year, the legal general fund is $3,430,309 and the legal local option budget (LOB) is $1,149,306. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
# USD 467 Leoti

## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<td>19.3</td>
<td>7.3</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>70.2</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>3,460,561</td>
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<td>33.00%</td>
<td>1,152,533</td>
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<td>1,149,306</td>
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## Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Jones,

For the 2020-2021 school year, the legal general fund is $667,074 and the legal local option budget (LOB) is $229,136. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 468 Healy Public Schools

### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<td>52.7</td>
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<tbody>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) WTD FTE</td>
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<td>2.7</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>667,074</td>
<td>743,376</td>
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<td>667,074</td>
<td>694,351</td>
<td>33.00%</td>
<td>229,136</td>
<td>246,978</td>
<td>229,136</td>
</tr>
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</table>

### Column Notes

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

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

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

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

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

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Wessel,

For the 2020-2021 school year, the legal general fund is **$17,253,915** and the legal local option budget (LOB) is **$5,733,524**. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

*Kansas leads the world in the success of each student.*
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>2,657.0</td>
<td>2,548.0</td>
<td>2,600.2</td>
<td>2,600.2</td>
<td>6.0</td>
<td>2,606.2</td>
<td>91.3</td>
<td>6.1</td>
<td>43.0</td>
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<tr>
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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>241.5</td>
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<td>694.4</td>
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<td>3,776.3</td>
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<td>Computed</td>
<td>Adopted</td>
<td>Legal Max General Fund</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>17,253,915</td>
<td>18,023,791</td>
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<td>17,253,915</td>
<td>17,374,315</td>
<td>33.00%</td>
<td>5,733,524</td>
<td>5,914,066</td>
<td>5,733,524</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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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.
June 15, 2021

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

Dear Dr. Ballard,

For the 2020-2021 school year, the legal general fund is $22,078,322 and the legal local option budget (LOB) is $6,672,073. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<tr>
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<td>2,781.6</td>
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<td>2,781.6</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>777.3</td>
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<td>137.8</td>
<td>0.0</td>
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<td>682.3</td>
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<td>4,832.2</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22,078,322</td>
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<td>22,078,322</td>
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<td>22,078,322</td>
<td>22,240,242</td>
<td>30.00%</td>
<td>6,672,073</td>
<td>6,942,372</td>
<td>6,672,073</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Criss Jr,

For the 2020-2021 school year, the legal general fund is $2,216,879 and the legal local option budget (LOB) is $664,589. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
June 15, 2021

USD 471 Dexter

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>166.0</td>
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<td>208.4</td>
<td>208.4</td>
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<td>208.4</td>
<td>151.5</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Dear Mr. Hodson,

For the 2020-2021 school year, the legal general fund is $8,506,409 and the legal local option budget (LOB) is $2,561,672. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 473 Chapman

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

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

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>2,671,695</td>
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</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals Headcount times Free Lunch Factor (0.484).
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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.
June 15, 2021

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

Dear Mr. Clodfelter,

For the 2020-2021 school year, the legal general fund is $1,354,252 and the legal local option budget (LOB) is $416,289. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>16.0</td>
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<td>296.4</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>1,411,821</td>
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<td>416,289</td>
<td>427,210</td>
<td>416,289</td>
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</tbody>
</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
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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.
June 15, 2021

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

Dear Dr. Eggleston,

For the 2020-2021 school year, the legal general fund is $51,527,358 and the legal local option budget (LOB) is $15,558,485. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 475 Geary County Schools

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

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>1,219.7</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>15,558,485</td>
<td>15,991,306</td>
<td>15,558,485</td>
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</table>

### Column Notes

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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Zehr,

For the 2020-2021 school year, the legal general fund is $1,249,298 and the legal local option budget (LOB) is $378,042. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 476 Copeland
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<tr>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
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<th>Col 39</th>
<th>Col 40</th>
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<th>Col 45</th>
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</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>1,249,298</td>
<td>1,384,809</td>
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<td>1,249,298</td>
<td>1,260,140</td>
<td>30.00%</td>
<td>378,042</td>
<td>404,933</td>
<td>378,042</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Rockhold,

For the 2020-2021 school year, the legal general fund is $2,158,853 and the legal local option budget (LOB) is $727,520. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
June 15, 2021

**USD 477 Ingalls**

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>26.6</td>
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<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,158,853</td>
<td>2,290,440</td>
<td>2,158,853</td>
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<td>2,158,853</td>
<td>2,204,605</td>
<td>33.00%</td>
<td>727,520</td>
<td>764,319</td>
<td>727,520</td>
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</table>

**Column Notes**

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

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

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

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

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

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

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

Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.

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

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Walter,

For the 2020-2021 school year, the legal general fund is $2,440,760 and the legal local option budget (LOB) is $495,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 479 Crest

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<th>Col 11</th>
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</thead>
<tbody>
<tr>
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<td>227.1</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>40.2</td>
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<td>23.5</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,440,760</td>
<td>2,644,537</td>
<td>2,440,760</td>
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<td>2,440,760</td>
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<td>30.00%</td>
<td>737,635</td>
<td>495,000</td>
<td>495,000</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mrs. Hickert,

For the 2020-2021 school year, the legal general fund is $35,973,108 and the legal local option budget (LOB) is $10,877,378. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
   President of Board

Enclosure
June 15, 2021

USD 480 Liberal
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
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<td>4,558.3</td>
<td>4,666.0</td>
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<th>Col 19</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>1,521.7</td>
<td>330.2</td>
<td>0.0</td>
<td>53.4</td>
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<td>0.0</td>
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<td>7,873.3</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>35,973,108</td>
<td>36,211,153</td>
<td>35,973,108</td>
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<td>35,973,108</td>
<td>36,257,925</td>
<td>30.00%</td>
<td>10,877,378</td>
<td>10,900,000</td>
</tr>
</tbody>
</table>

**Column Notes**

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- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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June 15, 2021

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

Dear Mr. Meitler,

For the 2020-2021 school year, the legal general fund is $2,566,864 and the legal local option budget (LOB) is $899,045. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 481 Rural Vista**

*2020-2021 Legal Maximum General Fund Budget*

(General Fund computed using $4,569 BASE)

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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll &lt;br&gt;(excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll &lt;br&gt;(excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>FTE Enroll &lt;br&gt;(excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
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<tr>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,566,864</td>
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<td>899,045</td>
<td>939,342</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Arnberger,

For the 2020-2021 school year, the legal general fund is $2,300,492 and the legal local option budget (LOB) is $630,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 482 Dighton

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
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<tbody>
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<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,300,492</td>
<td>2,389,587</td>
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<td>2,300,492</td>
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<td>700,114</td>
<td>630,000</td>
<td>630,000</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Frisby,

For the 2020-2021 school year, the legal general fund is $6,536,543 and the legal local option budget (LOB) is $1,500,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 483 Kismet-Plains

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<td>610.0</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Legal Max Fund (before reductions)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>6,545,549</td>
<td>6,896,449</td>
<td>6,545,549</td>
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<td>1,992,557</td>
<td>1,500,000</td>
<td>1,500,000</td>
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</table>

**Column Notes**

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

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

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

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

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

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

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

Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.

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

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Smith,

For the 2020-2021 school year, the legal general fund is $5,772,429 and the legal local option budget (LOB) is $1,782,127. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 484 Fredonia

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</th>
<th>Col 5</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>5,777,038</td>
<td>6,212,333</td>
<td>5,777,038</td>
<td>-4,609</td>
<td>5,772,429</td>
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<td>30.00%</td>
<td>1,782,127</td>
<td>1,875,302</td>
<td>1,782,127</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mrs. Biehler,

For the 2020-2021 school year, the legal general fund is $4,134,205 and the legal local option budget (LOB) is $1,236,367. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget. Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

Veryl D. Peter, Director  
School Finance

cc: District Clerk  
    President of Board

Enclosure
June 15, 2021

USD 487 Herington
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<th>Col 11</th>
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<td>393.5</td>
<td>429.5</td>
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<td>Col 14</td>
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<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>111.8</td>
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<td>13.4</td>
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<td>96.8</td>
<td>0.0</td>
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<td>65,510</td>
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<td>Col 37</td>
<td>Col 38</td>
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<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>4,134,205</td>
<td>4,174,027</td>
<td>4,134,205</td>
<td>0</td>
<td>4,134,205</td>
<td>4,121,224</td>
<td>30.00%</td>
<td>1,236,367</td>
<td>1,245,978</td>
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</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Wilson,

For the 2020-2021 school year, the legal general fund is $21,126,417 and the legal local option budget (LOB) is $6,347,813. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (20 and over) reported on the local effort. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2019-20 school year recently completed by KSDE.

Kansas leads the world in the success of each student.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 489 Hays**

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tr>
<td>2,969.6</td>
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<td>3,064.8</td>
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</table>

<table>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>466.6</td>
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<td>140.8</td>
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<td>661.8</td>
<td>1.0</td>
<td>4,573.6</td>
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<td>2020-2021 Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>21,149,895</td>
<td>21,690,556</td>
<td>21,149,895</td>
<td>-23,478</td>
<td>21,126,417</td>
<td>21,159,378</td>
<td>30.00%</td>
<td>6,347,813</td>
<td>6,491,772</td>
<td>6,347,813</td>
</tr>
</tbody>
</table>

**Column Notes**

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