



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 15, 2018

Steve Woolf, Superintendent
USD 101 Erie-Galesburg
PO Box 137
Erie KS 66733-0137

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Woolf,

For the 2017-2018 school year, the legal general fund is **\$4,560,430** and the legal local option budget (LOB) is **\$1,526,344**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 101 Erie-Galesburg
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
506.5	484.5	476.0	484.5	7.0	30.0	521.5	213.3	1.3	11.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
130.7	28.4	0.0	75.9	0.0	0.0	0.0	155.8	0.0	1,138.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,560,430	4,601,692	4,560,430	0	4,560,430	5,143,041	30.00%	1,542,912	1,526,344	1,526,344		

Column Notes

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.
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Col 17 – Higher of USD level or School level high density at-risk.
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Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
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June 15, 2018

Michael Stegman, Superintendent
USD 102 Cimarron-Ensign
PO Box 489
Cimarron KS 67835-0489

FINAL LEGAL MAX

Dear Mr. Stegman,

For the 2017-2018 school year, the legal general fund is **\$4,826,028** and the legal local option budget (LOB) is **\$1,620,941**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 102 Cimarron-Ensign
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
601.7	585.0	598.5		598.5	6.5	42.0	647.0	237.0	40.6		16.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
104.1	1.7	0.0	38.7	0.0	0.0	0.0	119.2	0.0	1,204.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
4,826,028	4,880,510	4,826,028	0		4,826,028	5,412,278	30.00%	1,623,683	1,620,941		1,620,941

Column Notes

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

Steve Raymer, Superintendent
USD 103 Cheylin
Box 28
Bird City KS 67731-0028

FINAL LEGAL MAX

Dear Mr. Raymer,

For the 2017-2018 school year, the legal general fund is **\$1,487,027** and the legal local option budget (LOB) is **\$513,575**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 103 Cheylin
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
128.0	126.0	117.0		126.0	0.0	10.0	136.0	125.0	7.0		5.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
33.4	7.3	0.0	26.3	0.0	0.0	0.0	30.7	0.0	371.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
1,487,027	1,527,888	1,487,027	0		1,487,027	1,719,100	30.00%	515,730	513,575		513,575

Column Notes

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

Tom Dolenz, Superintendent
USD 105 Rawlins County
205 North 4th Street Suite 1
Atwood KS 67730-1708

FINAL LEGAL MAX

Dear Mr. Dolenz,

For the 2017-2018 school year, the legal general fund is **\$2,769,748** and the legal local option budget (LOB) is **\$883,570**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 105 Rawlins County
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
309.0	308.4	304.0	308.4		0.0	31.0	339.4	159.8	4.3	7.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
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57.1	2.6	0.0	49.1	0.0	0.0	0.0	71.7	0.0	691.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,769,748	2,836,248	2,769,748	0	2,769,748		3,116,056	30.00%	934,817	883,570	883,570	

Column Notes

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June 15, 2018

Jeff Jones, Superintendent
USD 106 Western Plains
100 School St.
Ransom KS 67572

FINAL LEGAL MAX

Dear Mr. Jones,

For the 2017-2018 school year, the legal general fund is **\$1,253,878** and the legal local option budget (LOB) is **\$484,525**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 106 Western Plains
2017-18 Legal Maximum General Fund Budget

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113.5	100.0	92.8	100.0	2.0	13.0	115.0	112.1	5.2	2.7		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
27.6	6.0	0.0	24.7	0.0	0.0	0.0	19.7	0.0	313.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
1,253,878	1,342,411	1,253,878	0	1,253,878	1,468,259	33.00%	484,525	506,010	484,525		

Column Notes

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



School Finance

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June 15, 2018

Nadine Smith, Superintendent
USD 107 Rock Hills
109 E Main Street
Mankato KS 66956

FINAL LEGAL MAX

Dear Ms. Smith,

For the 2017-2018 school year, the legal general fund is **\$2,682,818** and the legal local option budget (LOB) is **\$800,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 107 Rock Hills

2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
263.5	253.5	266.0	266.0		4.5	29.0	299.5	145.4	0.0	8.1	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
67.8	9.8	0.0	56.9	0.0	0.0	0.0	82.2	0.0	669.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,682,818	2,859,082	2,682,818	0	2,682,818		2,967,099	30.00%	890,130	800,000	800,000	

Column Notes

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

Denise O'Dea, Superintendent
USD 108 Washington Co. Schools
P.O. Box 275
Washington KS 66968-0275

FINAL LEGAL MAX

Dear Ms. O'Dea,

For the 2017-2018 school year, the legal general fund is **\$2,889,928** and the legal local option budget (LOB) is **\$1,025,502**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 108 Washington Co. Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
330.5	323.5	304.5	323.5		0.0	30.0	353.5	164.7	2.4	7.1	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
61.5	6.7	0.0	52.1	0.0	0.0	0.0	73.4	0.0	721.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,889,928	2,965,642	2,889,928	0	2,889,928		3,457,851	30.00%	1,037,355	1,025,502	1,025,502	

Column Notes

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

Michael Couch, Superintendent
USD 109 Republic County
P.O. Box 469
Belleville KS 66935-0469

FINAL LEGAL MAX

Dear Mr. Couch,

For the 2017-2018 school year, the legal general fund is **\$4,073,494** and the legal local option budget (LOB) is **\$1,402,266**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 109 Republic County
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
443.5	437.0	476.6	476.6	0.0	31.0	507.6	210.0	0.4	10.4		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
102.1	10.7	0.0	62.8	0.0	0.0	0.0	111.6	0.0	1,015.6	5,000	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,073,494	4,153,699	4,073,494	0	4,073,494	4,674,220	30.00%	1,402,266	1,404,287	1,402,266		

Column Notes

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

Jeff Yoxall, Superintendent
USD 110 Thunder Ridge Schools
PO Box 188
Kensington KS 66951-0188

FINAL LEGAL MAX

Dear Mr. Yoxall,

For the 2017-2018 school year, the legal general fund is **\$2,177,261** and the legal local option budget (LOB) is **\$749,433**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 110 Thunder Ridge Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
207.5	205.5	199.5		205.5	0.0	10.0	215.5	152.6	0.0		4.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
46.9	9.2	0.0	53.5	0.0	0.0	0.0	61.5	0.0	543.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
2,177,261	2,266,595	2,177,261	0		2,177,261	2,498,111	30.00%	749,433	767,214		749,433

Column Notes

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

June 15, 2018

Mike Newman, Superintendent
USD 111 Doniphan West Schools
P.O. Box 308
Highland KS 66035-0308

FINAL LEGAL MAX

Dear Mr. Newman,

For the 2017-2018 school year, the legal general fund is **\$2,734,896** and the legal local option budget (LOB) is **\$984,599**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 111 Doniphan West Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
298.5	292.5	284.5	292.5		6.0	39.0	337.5	159.1	0.0	4.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
40.7	0.4	0.0	65.2	0.0	0.0	0.0	75.4	0.0	682.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,734,896	3,053,774	2,734,896	0	2,734,896	3,281,998	30.00%	984,599	1,049,929	984,599		

Column Notes

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

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

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(785) 296-6659 - fax
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June 15, 2018

Greg Clark, Superintendent
USD 112 Central Plains
P.O. Box 168
Holyrood KS 67450-0168

FINAL LEGAL MAX Budget Reduction

Dear Mr. Clark,

For the 2017-2018 school year, the legal general fund is **\$4,114,328** and the legal local option budget (LOB) is **\$1,379,973**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 112 Central Plains
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
410.0	418.0	453.9	453.9		3.5	28.0	485.4	204.4	0.0	12.8	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
86.2	7.1	0.0	75.8	0.0	0.0	0.0	121.0	0.0	992.7	137,572	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>		<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
4,114,328	4,304,204	4,114,328	-20,993		4,093,335	4,599,909	30.00%	1,379,973	1,412,166	1,379,973	

Column Notes

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

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June 15, 2018

Todd Evans, Superintendent
USD 113 Prairie Hills
1619 S. Old Hwy 75
Sabetha KS 66534-2898

FINAL LEGAL MAX

Dear Mr. Evans,

For the 2017-2018 school year, the legal general fund is **\$7,434,735** and the legal local option budget (LOB) is **\$2,577,438**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 113 Prairie Hills
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
1,034.4	1,051.7	1,002.8	1,051.7		14.0	84.0	1,149.7	224.8	0.4		22.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
150.5	5.8	0.0	114.4	0.0	0.0	0.0	187.6	0.0	1,855.9	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>		<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>		<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
7,434,735	7,537,690	7,434,735	0		7,434,735	8,591,460	30.00%	2,577,438	2,587,002		2,577,438

Column Notes

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

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www.ksde.org

June 15, 2018

Bob Blair, Superintendent
USD 114 Riverside
PO Box 49
Elwood KS 66024

FINAL LEGAL MAX

Dear Mr. Blair,

For the 2017-2018 school year, the legal general fund is **\$4,934,181** and the legal local option budget (LOB) is **\$1,616,209**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 114 Riverside
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
603.6	552.3	540.7	552.3		3.5	44.0	599.8	229.3	0.0	17.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
134.6	21.6	0.0	56.7	0.0	0.0	0.0	142.1	0.0	1,201.3	21,773	100,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,934,181	5,341,634	4,934,181	0	4,934,181	5,387,363	30.00%	1,616,209	1,713,618	1,616,209		

Column Notes

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

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(785) 296-6659 - fax
www.ksde.org

June 15, 2018

Darrel Kohlman, Superintendent
USD 115 Nemaha Central
318 Main Street
Seneca KS 66538

FINAL LEGAL MAX

Dear Mr. Kohlman,

For the 2017-2018 school year, the legal general fund is **\$4,076,906** and the legal local option budget (LOB) is **\$1,210,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 115 Nemaha Central
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
509.7	536.8	534.3	536.8	9.0	26.0	571.8	224.1	2.8	23.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
46.0	0.0	0.0	56.3	0.0	0.0	0.0	93.2	0.0	1,017.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,076,906	4,419,419	4,076,906	0	4,076,906	4,728,238	30.00%	1,418,471	1,210,000	1,210,000		

Column Notes

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



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
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June 15, 2018

Stuart Holmes, Superintendent
USD 200 Greeley County Schools
400 W Lawrence
Tribune KS 67879

FINAL LEGAL MAX

Dear Mr. Holmes,

For the 2017-2018 school year, the legal general fund is **\$2,182,469** and the legal local option budget (LOB) is **\$732,280**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 200 Greeley County Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
224.9	227.5	222.3	227.5	4.0	21.0	252.5	154.0	11.7	2.3		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
51.3	3.8	0.0	31.1	0.0	0.0	0.0	38.1	0.0	544.8	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,182,469	2,200,095	2,182,469	0	2,182,469	2,440,934	30.00%	732,280	733,762	732,280		

Column Notes

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

Jason Dandoy, Superintendent
USD 202 Turner-Kansas City
800 S 55th St
Kansas City KS 66106-1566

FINAL LEGAL MAX Budget Reduction

Dear Dr. Dandoy,

For the 2017-2018 school year, the legal general fund is **\$27,792,945** and the legal local option budget (LOB) is **\$9,238,625**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 202 Turner-Kansas City
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
3,719.6	3,687.7	3,589.9		3,687.7	81.5	317.0	4,086.2	143.2	169.1		82.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
1,224.0	265.5	0.0	167.7	0.0	0.0	0.0	765.9	0.0	6,904.3	134,319	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
27,792,945	28,653,213	27,792,945	-6,531		27,786,414	30,795,418	30.00%	9,238,625	9,443,125		9,238,625

Column Notes

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

Tim Conrad, Superintendent
USD 203 Piper-Kansas City
12036 Leavenworth Road
Kansas City KS 66109-9387

FINAL LEGAL MAX
Republished Budget

Dear Mr. Conrad,

For the 2017-2018 school year, the legal general fund is **\$13,068,536** and the legal local option budget (LOB) is **\$4,470,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 203 Piper-Kansas City
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
1,801.0	1,876.5	1,970.2	1,970.2	5.0	189.0	2,164.2	75.8	13.5	42.9		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
172.3	0.0	0.0	157.0	0.0	0.0	0.0	630.3	0.0	3,256.0	25,000	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
13,068,536	13,397,368	13,068,536	0	13,068,536	14,314,258	33.00%	4,723,705	4,470,000	4,470,000		

Column Notes

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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(785) 296-6659 - fax
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June 15, 2018

Daniel Brungardt, Superintendent
USD 204 Bonner Springs
P O Box 435
Bonner Springs KS 66012-0435

FINAL LEGAL MAX

Dear Mr. Brungardt,

For the 2017-2018 school year, the legal general fund is **\$17,371,860** and the legal local option budget (LOB) is **\$5,657,108**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 204 Bonner Springs
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
2,395.1	2,464.0	2,417.5		2,464.0	19.0	213.0	2,696.0	94.5	33.5	44.8	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
477.7	22.2	0.0	126.4	0.0	0.0	0.0	789.8	0.0	4,284.9	206,551	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
17,371,860	18,268,267	17,371,860	0		17,371,860	18,857,025	30.00%	5,657,108	5,929,676	5,657,108	

Column Notes

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

June 15, 2018

Joel Lovesee, Superintendent
USD 205 Bluestem
625 S. Mill Road
Leon KS 67074-8203

FINAL LEGAL MAX

Dear Mr. Lovesee,

For the 2017-2018 school year, the legal general fund is **\$4,053,271** and the legal local option budget (LOB) is **\$1,385,891**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 205 Bluestem
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
485.8	470.3	457.0	470.3		0.0	28.0	498.3	207.7	0.7	5.7	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
97.8	10.1	0.0	73.5	0.0	0.0	0.0	118.0	0.0	1,011.8	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
4,053,271	4,369,745	4,053,271	0	4,053,271		4,619,636	30.00%	1,385,891	1,445,286	1,385,891	

Column Notes

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



School Finance

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

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(785) 296-6659 - fax
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June 15, 2018

James Regier, Superintendent
USD 206 Remington-Whitewater
Box 243
Whitewater KS 67154

FINAL LEGAL MAX

Dear Mr. Regier,

For the 2017-2018 school year, the legal general fund is **\$4,111,358** and the legal local option budget (LOB) is **\$1,440,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 206 Remington-Whitewater
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
449.4	472.7	468.9	472.7		5.5	33.0	511.2	210.8	4.4	10.7	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
60.0	0.0	0.0	87.0	0.0	0.0	0.0	142.2	0.0	1,026.3	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
4,111,358	4,269,995	4,111,358	0	4,111,358		4,539,250	33.00%	1,497,953	1,440,000	1,440,000	

Column Notes

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

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June 15, 2018

Keith A. Mispagel, Superintendent
USD 207 Ft Leavenworth
207 Education Way
Fort Leavenworth KS 66027-1425

FINAL LEGAL MAX

Dear Dr. Mispagel,

For the 2017-2018 school year, the legal general fund is **\$9,478,196** and the legal local option budget (LOB) is **\$3,450,742**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 207 Ft Leavenworth
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
1,601.4	1,522.6	1,436.5	1,522.6	0.0	239.0	1,761.6	61.7	15.5	0.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
33.9	0.0	128.1	21.0	0.0	0.0	0.0	344.1	0.0	2,366.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
9,478,196	11,151,502	9,478,196	0	9,478,196	10,456,794	33.00%	3,450,742	4,061,340	3,450,742		

Column Notes

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

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June 15, 2018

Tavis Desormiers, Superintendent
USD 208 Wakeeney
527 Russell Avenue
WaKeeney KS 67672-2108

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Desormiers,

For the 2017-2018 school year, the legal general fund is **\$3,110,258** and the legal local option budget (LOB) is **\$1,031,917**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 208 Wakeeney
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
345.8	356.0	347.5	356.0	0.0	34.0	390.0	176.9	0.0	5.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
58.1	0.0	0.0	32.8	0.0	0.0	0.0	112.5	1.0	776.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
3,110,258	3,110,258	3,110,258	0	3,110,258	3,486,419	30.00%	1,045,926	1,031,917	1,031,917		

Column Notes

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

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Topeka, Kansas 66612-1212

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(785) 296-6659 - fax
www.ksde.org

June 15, 2018

Stuart Moore, Superintendent
USD 209 Moscow Public Schools
Box 158
Moscow KS 67952-0158

FINAL LEGAL MAX

Dear Dr. Moore,

For the 2017-2018 school year, the legal general fund is **\$1,720,978** and the legal local option budget (LOB) is **\$641,237**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 209 Moscow Public Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
181.2	156.2	157.0	157.0	2.5	14.0	173.5	142.2	11.2	0.0		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
47.4	10.3	0.0	17.4	0.0	0.0	0.0	27.6	0.0	429.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
1,720,978	1,812,314	1,720,978	0	1,720,978	1,943,141	33.00%	641,237	668,944	641,237		

Column Notes

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

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June 15, 2018

Adrian Howie, Superintendent
USD 210 Hugoton Public Schools
529 South Main
Hugoton KS 67951

FINAL LEGAL MAX

Dear Mr. Howie,

For the 2017-2018 school year, the legal general fund is **\$7,654,242** and the legal local option budget (LOB) is **\$2,559,709**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 210 Hugoton Public Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
975.8	963.4	896.6	963.4		24.5	99.0	1,086.9	235.7	82.0	21.9	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
231.8	42.0	0.0	61.3	0.0	0.0	0.0	141.2	0.0	1,902.8	31,625	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
7,654,242	7,813,302	7,654,242	0	7,654,242		8,532,363	30.00%	2,559,709	2,604,091	2,559,709	

Column Notes

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

Phil Wilson, Superintendent
USD 211 Norton Community Schools
105 E. Waverly
Norton KS 67654-1899

FINAL LEGAL MAX

Dear Mr. Wilson,

For the 2017-2018 school year, the legal general fund is **\$5,279,507** and the legal local option budget (LOB) is **\$1,778,433**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 211 Norton Community Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
662.1	651.7	604.0	651.7		0.0	55.0	706.7	244.5	1.3	10.3	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
103.1	0.0	6.4	55.0	0.0	0.0	0.0	190.6	0.0	1,317.9	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
5,279,507	5,385,266	5,279,507	0	5,279,507		5,928,111	30.00%	1,778,433	1,778,840	1,778,433	

Column Notes

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

Ken Tharman, Superintendent
USD 212 Northern Valley
PO Box 217
Almena KS 67622

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Tharman,

For the 2017-2018 school year, the legal general fund is **\$1,738,120** and the legal local option budget (LOB) is **\$588,953**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 212 Northern Valley
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
164.5	156.5	138.0	156.5		1.5	7.0	165.0	138.9	0.0	6.5	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
39.2	8.5	0.0	31.2	0.0	0.0	0.0	42.8	0.0	432.1	7,127	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,738,120	1,775,059	1,738,120	0	1,738,120		1,995,057	30.00%	598,517	588,953	588,953	

Column Notes

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

David Younger, Superintendent
USD 214 Ulysses
111 S. Baughman
Ulysses KS 67880-2402

FINAL LEGAL MAX Budget Reduction

Dear Mr. Younger,

For the 2017-2018 school year, the legal general fund is **\$10,877,842** and the legal local option budget (LOB) is **\$3,621,183**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 214 Ulysses

2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
1,588.8	1,549.5	1,507.0		1,549.5	18.5	126.0	1,694.0	59.4	115.6		53.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
394.9	83.4	0.0	65.8	0.0	0.0	0.0	229.8	0.0	2,696.7	74,862	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
10,877,842	11,266,704	10,877,842	-13,529		10,864,313	12,070,611	30.00%	3,621,183	3,704,865		3,621,183

Column Notes

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

Larry Lyder, Superintendent
USD 215 Lakin
1003 W Kingman
Lakin KS 67860

FINAL LEGAL MAX Budget Reduction

Dear Mr. Lyder,

For the 2017-2018 school year, the legal general fund is **\$4,754,842** and the legal local option budget (LOB) is **\$1,574,668**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 215 Lakin
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
605.1	553.5	564.0	564.0	6.5	53.0	623.5	233.4	27.3	4.6		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
138.9	18.1	0.0	35.4	0.0	0.0	0.0	85.2	0.0	1,166.4	82,244	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,754,842	4,874,284	4,754,842	-5,598	4,749,244	5,251,139	30.00%	1,575,342	1,574,668	1,574,668		

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
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June 15, 2018

Daniel Slack, Superintendent
USD 216 Deerfield
803 Beech Street
Deerfield KS 67838-0274

FINAL LEGAL MAX

Dear Mr. Slack,

For the 2017-2018 school year, the legal general fund is **\$1,992,584** and the legal local option budget (LOB) is **\$688,526**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 216 Deerfield
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
183.5	168.0	179.5	179.5		7.5	17.0	204.0	150.7	27.8	7.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
57.1	12.4	0.0	6.1	0.0	0.0	0.0	32.1	0.0	497.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,992,584	2,169,249	1,992,584	0	1,992,584		2,295,086	30.00%	688,526	741,059	688,526	

Column Notes

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

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June 15, 2018

Kimberly Mauk, Superintendent
USD 217 Rolla
Box 167
Rolla KS 67954-0167

FINAL LEGAL MAX

Dear Ms. Mauk,

For the 2017-2018 school year, the legal general fund is **\$1,576,731** and the legal local option budget (LOB) is **\$560,960**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 217 Rolla
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
174.6	157.5	127.5	157.5		0.0	5.0	162.5	137.9	8.2	5.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
18.9	0.6	0.0	12.9	0.0	0.0	0.0	27.7	0.0	373.7	0	79,689
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
1,576,731	1,602,370	1,576,731	0	1,576,731	1,699,880	33.00%	560,960	566,887	560,960		

Column Notes

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

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(785) 296-6659 - fax
www.ksde.org

June 15, 2018

Rex Richardson, Superintendent
USD 218 Elkhart
PO Box 999
Elkhart KS 67950

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Richardson,

For the 2017-2018 school year, the legal general fund is **\$7,406,058** and the legal local option budget (LOB) is **\$1,229,724**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 218 Elkhart
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
438.0	421.9	404.9	421.9		7.5	49.0	478.4	202.6	21.5	8.3	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
87.6	10.5	0.0	17.0	0.0	0.0	0.0	74.4	0.0	900.3	3,799,456	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
7,406,058	7,564,429	7,406,058	0	7,406,058		4,099,080	30.00%	1,229,724	1,251,411	1,229,724	

Column Notes

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 15, 2018

Mark Walker, Superintendent
USD 219 Minneola
P O Box 157
Minneola KS 67865-0157

FINAL LEGAL MAX

Dear Mr. Walker,

For the 2017-2018 school year, the legal general fund is **\$2,020,626** and the legal local option budget (LOB) is **\$693,159**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 219 Minneola
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
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235.5	223.2	225.5	225.5		0.0	18.0	243.5	154.4	1.3	0.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
40.7	2.0	0.0	17.5	0.0	0.0	0.0	45.0	0.0	504.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,020,626	2,160,035	2,020,626	0	2,020,626		2,310,529	30.00%	693,159	722,389	693,159	

Column Notes

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

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
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June 15, 2018

Jamie Wetig, Superintendent
USD 220 Ashland
P.O. Box 187
Ashland KS 67831-0187

FINAL LEGAL MAX

Dear Mr. Wetig,

For the 2017-2018 school year, the legal general fund is **\$1,883,221** and the legal local option budget (LOB) is **\$637,602**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 220 Ashland
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
183.6	183.9	174.6	183.9		2.5	17.0	203.4	150.6	4.4	2.9	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
41.1	6.0	0.0	22.8	0.0	0.0	0.0	38.9	0.0	470.1	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,883,221	1,914,467	1,883,221	0	1,883,221		2,134,769	30.00%	640,431	637,602	637,602	

Column Notes

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

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June 15, 2018

Brian Cordel, Superintendent
USD 223 Barnes
PO Box 188
Barnes KS 66933-0188

FINAL LEGAL MAX

Dear Mr. Cordel,

For the 2017-2018 school year, the legal general fund is **\$3,029,337** and the legal local option budget (LOB) is **\$1,002,501**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 223 Barnes

2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
322.0	324.9	332.4	332.4	0.0	35.0	367.4	169.5	5.7	11.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
47.4	0.0	0.0	44.5	0.0	0.0	0.0	110.6	0.0	756.2	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
3,029,337	3,096,237	3,029,337	0	3,029,337	3,341,671	30.00%	1,002,501	1,023,181	1,002,501		

Column Notes

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

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June 15, 2018

Art Baker, Superintendent
USD 224 Clifton-Clyde
616 North High, Suite
Clyde KS 66938-9637

FINAL LEGAL MAX

Dear Mr. Baker,

For the 2017-2018 school year, the legal general fund is **\$2,559,033** and the legal local option budget (LOB) is **\$873,764**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 224 Clifton-Clyde
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
298.0	295.5	292.5	295.5		1.5	21.0	318.0	152.0	0.0	10.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
38.2	0.0	0.0	52.8	0.0	0.0	0.0	67.6	0.0	638.8	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,559,033	2,647,165	2,559,033	0	2,559,033		2,912,546	30.00%	873,764	890,871	873,764	

Column Notes

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

Jeff Bollinger, Superintendent
USD 225 Fowler
Box 170
Fowler KS 67844-0170

FINAL LEGAL MAX

Dear Mr. Bollinger,

For the 2017-2018 school year, the legal general fund is **\$1,498,438** and the legal local option budget (LOB) is **\$524,712**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 225 Fowler
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
145.5	125.5	134.5	134.5		1.5	7.0	143.0	128.8	0.9	2.6	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
30.0	4.6	0.0	10.2	0.0	0.0	0.0	28.5	0.0	348.6	0	101,946
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,498,438	1,520,871	1,498,438	0	1,498,438		1,590,036	33.00%	524,712	527,675	524,712	

Column Notes

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

Kenneth Harshberger, Superintendent
USD 226 Meade
Box 400
Meade KS 67864-0400

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Harshberger,

For the 2017-2018 school year, the legal general fund is **\$3,053,774** and the legal local option budget (LOB) is **\$1,113,883**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 226 Meade
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
367.2	356.0	351.9	356.0	4.5	37.0	397.5	179.3	4.1	12.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
68.7	2.3	0.0	25.9	0.0	0.0	0.0	72.0	0.0	762.3	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
3,053,774	3,095,036	3,053,774	0	3,053,774	3,493,041	33.00%	1,152,704	1,113,883	1,113,883		

Column Notes

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



School Finance

Kansas State Department of Education
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(785) 296-6659 - fax
www.ksde.org

June 15, 2018

Doug Chaney, Superintendent
USD 227 Hodgeman County Schools
PO Box 398
Jetmore KS 67854-0398

FINAL LEGAL MAX

Dear Mr. Chaney,

For the 2017-2018 school year, the legal general fund is **\$2,371,953** and the legal local option budget (LOB) is **\$823,306**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 227 Hodgeman County Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
275.5	274.0	263.0	274.0		0.0	24.0	298.0	145.9	2.4	3.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
39.2	0.0	0.0	50.9	0.0	0.0	0.0	52.3	0.0	592.1	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,371,953	2,404,802	2,371,953	0	2,371,953		2,744,354	30.00%	823,306	823,576	823,306	

Column Notes

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

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June 15, 2018

Todd White, Superintendent
USD 229 Blue Valley
P.O. Box 23901
Overland Park KS 66283-0901

FINAL LEGAL MAX

Dear Dr. White,

For the 2017-2018 school year, the legal general fund is **\$140,530,515** and the legal local option budget (LOB) is **\$51,095,241**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 229 Blue Valley
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
20,621.9	20,767.2	20,804.3	20,804.3	0.0	1,437.0	22,241.3	779.3	103.0	402.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
1,090.5	0.0	77.4	637.5	2,627.0	0.0	1,670.5	5,442.2	0.0	35,070.8	36,890	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
140,530,515	141,616,346	140,530,515	0	140,530,515	154,834,065	33.00%	51,095,241	51,456,901	51,095,241		

Column Notes

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

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Topeka, Kansas 66612-1212

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www.ksde.org

June 15, 2018

Wayne Burke, Superintendent
USD 230 Spring Hill
101 E South Street
Spring Hill KS 66083

FINAL LEGAL MAX Budget Reduction

Dear Dr. Burke,

For the 2017-2018 school year, the legal general fund is **\$23,126,613** and the legal local option budget (LOB) is **\$6,628,275**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 230 Spring Hill
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
2,234.5	2,337.9	2,474.6	2,474.6	7.5	261.0	2,743.1	96.1	6.5	41.3		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
188.8	0.0	0.0	172.0	607.7	0.0	0.0	692.6	1.0	4,549.1	4,902,918	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
23,126,613	24,492,719	23,126,613	-1,866	23,124,747	20,085,683	33.00%	6,628,275	6,923,158	6,628,275		

Column Notes

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

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(785) 296-6659 - fax
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June 15, 2018

Pam Stranathan, Superintendent
USD 231 Gardner Edgerton
PO Box 97
Gardner KS 66030

FINAL LEGAL MAX

Dear Ms. Stranathan,

For the 2017-2018 school year, the legal general fund is **\$35,511,588** and the legal local option budget (LOB) is **\$12,889,432**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 231 Gardner Edgerton
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
5,087.0	5,180.2	5,356.5	5,356.5	9.0	453.0	5,818.5	203.9	24.8	81.2		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
588.1	0.0	0.0	185.9	384.5	0.0	50.2	1,526.5	1.0	8,864.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
35,511,588	36,865,215	35,511,588	0	35,511,588	39,058,886	33.00%	12,889,432	13,372,065	12,889,432		

Column Notes

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

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

(785) 296-3872
(785) 296-6659 - fax
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June 15, 2018

Frank Harwood, Superintendent
USD 232 De Soto
35200 W 91st St
De Soto KS 66018

**FINAL LEGAL MAX
Republished Budget**

Dear Mr. Harwood,

For the 2017-2018 school year, the legal general fund is **\$40,049,586** and the legal local option budget (LOB) is **\$14,617,337**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 232 De Soto
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
6,483.6	6,469.1	6,598.6	6,598.6		12.0	474.0	7,084.6	248.2	56.5	157.8	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
352.8	0.0	137.3	269.0	0.8	0.0	476.1	1,212.9	0.0	9,996.0	5,610	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
40,049,586	40,560,858	40,049,586	0		40,049,586	44,294,960	33.00%	14,617,337	14,710,698	14,617,337	

Column Notes

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

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June 15, 2018

John Allison, Superintendent
USD 233 Olathe
PO Box 2000
Olathe KS 66063-2000

FINAL LEGAL MAX

Dear Mr. Allison,

For the 2017-2018 school year, the legal general fund is **\$189,529,869** and the legal local option budget (LOB) is **\$68,993,038**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 233 Olathe
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17		Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE		2017-18 Career/ Tech Ed WTD FTE
26,421.4	26,608.1	26,701.2		26,701.2	38.5	2,033.0	28,772.7	1,008.2	545.4		454.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
2,854.6	171.1	232.0	809.2	3,621.6	0.0	1,902.1	6,939.8	0.0	47,311.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
189,529,869	191,898,216	189,529,869	0		189,529,869	209,069,812	33.00%	68,993,038	69,817,416		68,993,038

Column Notes

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

Bob Beckham, Superintendent
USD 234 Fort Scott
424 S. Main
Fort Scott KS 66701-2097

FINAL LEGAL MAX

Dear Mr. Beckham,

For the 2017-2018 school year, the legal general fund is **\$11,789,233** and the legal local option budget (LOB) is **\$3,909,795**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 234 Fort Scott
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
1,727.6	1,710.1	1,705.5	1,710.1	14.5	127.0	1,851.6	64.9	1.9	34.8		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
446.7	88.3	0.0	130.4	0.0	0.0	0.0	318.3	0.0	2,936.9	24,012	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
11,789,233	11,904,961	11,789,233	0	11,789,233	13,032,649	30.00%	3,909,795	3,948,089	3,909,795		

Column Notes

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

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(785) 296-6659 - fax
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June 15, 2018

Bret Howard, Superintendent
USD 235 Uniontown
601 Fifth Street
Uniontown KS 66779

FINAL LEGAL MAX

Dear Mr. Howard,

For the 2017-2018 school year, the legal general fund is **\$3,684,318** and the legal local option budget (LOB) is **\$1,224,355**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 235 Uniontown
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
408.5	402.5	393.0	402.5		7.0	35.0	444.5	193.4	0.0	9.6	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
83.7	9.7	0.0	78.9	0.0	0.0	0.0	99.9	0.0	919.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,684,318	3,810,908	3,684,318	0	3,684,318		4,081,184	30.00%	1,224,355	1,265,582	1,224,355	

Column Notes

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Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
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School Finance

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(785) 296-6659 - fax
www.ksde.org

June 15, 2018

Joshua Lanning, Superintendent
USD 237 Smith Center
216 S. Jefferson
Smith Center KS 66967

FINAL LEGAL MAX

Dear Mr. Lanning,

For the 2017-2018 school year, the legal general fund is **\$3,304,549** and the legal local option budget (LOB) is **\$1,234,434**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 237 Smith Center
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE	
362.8	348.0	363.0	363.0		0.0	32.0	395.0	178.5	0.4	10.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
68.2	2.1	0.0	48.0	0.0	0.0	0.0	122.3	0.0	824.9	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,304,549	3,394,684	3,304,549	0	3,304,549		3,740,709	33.00%	1,234,434	1,242,731	1,234,434	

Column Notes

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



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
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www.ksde.org

June 15, 2018

Chris Vignery, Superintendent
USD 239 North Ottawa County
PO Box 257
Minneapolis KS 67467-0257

FINAL LEGAL MAX

Dear Mr. Vignery,

For the 2017-2018 school year, the legal general fund is **\$4,831,637** and the legal local option budget (LOB) is **\$1,700,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 239 North Ottawa County
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
581.3	576.4	568.2	576.4	0.0	43.0	619.4	232.7	0.0	12.9		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
88.1	0.0	28.2	58.5	0.0	0.0	0.0	166.3	0.0	1,206.1	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,831,637	4,886,519	4,831,637	0	4,831,637	5,334,757	33.00%	1,760,470	1,700,000	1,700,000		

Column Notes

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

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June 15, 2018

Fred Van Ranken, Superintendent
USD 240 Twin Valley
Box 38
Bennington KS 67422-0038

**PENDING FINAL LEGAL MAX
Republished Budget**

Dear Mr. Van Ranken,

For the 2017-2018 school year, the legal general fund is **\$4,573,650** and the legal local option budget (LOB) is **\$1,662,486**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

PENDING FINAL LEGAL MAX

USD 240 Twin Valley

2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18 Bilingual (max Hrs or Hdct) WTD FTE	2017-18 Career/ Tech Ed WTD FTE		
548.5	538.2	538.5	538.5	8.5	41.0	588.0	227.2	0.0	19.3		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
110.4	9.6	0.0	52.3	0.0	0.0	0.0	134.9	0.0	1,141.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
4,573,650	4,573,650	4,573,650	0	4,573,650	5,114,616	33.00%	1,687,823	1,662,486	1,662,486		

Column Notes

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

Brian McVay, Superintendent
USD 241 Wallace County Schools
521 N. Main
Sharon Springs KS 67758

**PENDING FINAL LEGAL MAX
Republished Budget**

Dear Mr. McVay,

For the 2017-2018 school year, the legal general fund is **\$1,797,492** and the legal local option budget (LOB) is **\$592,433**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

PENDING FINAL LEGAL MAX

USD 241 Wallace County Schools
2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
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175.0	167.0	180.5	180.5	0.0	20.0	200.5	150.0	0.7	0.0		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
33.9	1.3	0.0	26.8	0.0	0.0	0.0	35.5	0.0	448.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
1,797,492	1,797,492	1,797,492	0	1,797,492	2,012,042	30.00%	603,613	592,433	592,433		

Column Notes

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.
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(785) 296-6659 - fax
www.ksde.org

June 15, 2018

Dave Hale, Superintendent
USD 242 Weskan
219 Coyote Blvd
Weskan KS 67762-4004

FINAL LEGAL MAX

Dear Mr. Hale,

For the 2017-2018 school year, the legal general fund is **\$1,054,780** and the legal local option budget (LOB) is **\$385,890**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 15, 2018

FINAL LEGAL MAX

USD 242 Weskan

2017-18 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
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91.2	91.0	90.5	91.0		0.0	12.0	103.0	103.7	1.1	2.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
13.1	0.0	0.0	13.3	0.0	0.0	0.0	26.9	0.0	263.3	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,054,780	1,078,015	1,054,780	0	1,054,780		1,169,364	33.00%	385,890	393,781	385,890	

Column Notes

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