



## School Finance

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

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

June 15, 2018

Julie McPherron, Superintendent  
USD 359 Argonia Public Schools  
202 E. Allen St.  
Argonia KS 67004

### FINAL LEGAL MAX

Dear Dr. McPherron,

For the 2017-2018 school year, the legal general fund is **\$1,787,878** and the legal local option budget (LOB) is **\$600,854**. 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 359 Argonia 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		
159.9	146.0	171.0	171.0	1.5	15.0	187.5	146.7	0.0	4.7		
<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
31.5	3.4	0.0	18.2	0.0	0.0	0.0	54.3	0.0	446.3	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		
1,787,878	1,863,191	1,787,878	0	1,787,878	2,002,847	30.00%	600,854	610,360	600,854		

**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.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
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June 15, 2018

Alan Jamison, Superintendent  
USD 360 Caldwell  
22 N. Webb  
Caldwell KS 67022-1458

### FINAL LEGAL MAX

Dear Mr. Jamison,

For the 2017-2018 school year, the legal general fund is **\$2,188,863** and the legal local option budget (LOB) is **\$802,664**. 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 360 Caldwell**

### **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	
234.0	212.0	205.5	212.0		4.0	16.0	232.0	154.1	0.0	9.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
52.8	7.1	0.0	15.7	0.0	0.0	0.0	73.0	0.0	543.9	10,000	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,188,863	2,246,991	2,188,863	0		2,188,863	2,432,315	33.00%	802,664	810,636	802,664	

#### **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

Josh Swartz, Superintendent  
USD 361 Chaparral Schools  
Box 486  
Anthony KS 67003-0486

### FINAL LEGAL MAX

Dear Mr. Swartz,

For the 2017-2018 school year, the legal general fund is **\$6,870,166** and the legal local option budget (LOB) is **\$2,261,240**. 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 361 Chaparral 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		
795.8	744.5	729.1	744.5	14.0	67.0	825.5	252.3	10.5	7.7		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
201.8	43.8	0.0	104.7	0.0	0.0	0.0	260.5	0.0	1,706.8	32,725	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
6,870,166	6,909,183	6,870,166	0	6,870,166	7,537,465	30.00%	2,261,240	2,269,266	2,261,240		

**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

Rex Bollinger, Superintendent  
USD 362 Prairie View  
13799 KS Hwy 152  
LaCygne KS 66040

### FINAL LEGAL MAX

Dear Mr. Bollinger,

For the 2017-2018 school year, the legal general fund is **\$7,168,336** and the legal local option budget (LOB) is **\$2,591,360**. 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 362 Prairie View**  
**2017-18 Legal Maximum General Fund Budget**

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830.1	817.1	849.4	849.4	0.0	58.0	907.4	252.1	1.9	20.6		
<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>
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161.7	13.7	0.0	145.5	0.0	0.0	0.0	286.5	0.0	1,789.4	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
7,168,336	7,626,580	7,168,336	0	7,168,336	8,160,666	33.00%	2,693,020	2,591,360	2,591,360		

**Column Notes**

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June 15, 2018

Jean Rush, Superintendent  
USD 363 Holcomb  
Box 8  
Holcomb KS 67851-0008

### FINAL LEGAL MAX

Dear Mrs. Rush,

For the 2017-2018 school year, the legal general fund is **\$6,700,836** and the legal local option budget (LOB) is **\$2,150,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 363 Holcomb**  
**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		
902.8	911.0	893.5	911.0	9.5	80.0	1,000.5	246.3	39.7	11.2		
<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
190.7	15.8	0.0	31.3	0.0	0.0	0.0	137.2	0.0	1,672.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
6,700,836	6,987,666	6,700,836	0	6,700,836	7,444,032	30.00%	2,233,210	2,150,000	2,150,000		

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
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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(785) 296-3872  
(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

June 15, 2018

Bill Mullins, Superintendent  
USD 364 Marysville  
211 S 10th St  
Marysville KS 66508-1911

### FINAL LEGAL MAX

Dear Mr. Mullins,

For the 2017-2018 school year, the legal general fund is **\$5,278,706** and the legal local option budget (LOB) is **\$1,811,348**. 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 364 Marysville**  
**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		
672.8	658.5	663.5	663.5	4.0	39.0	706.5	244.5	1.5	26.4		
<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
120.0	5.7	0.0	55.4	0.0	0.0	0.0	157.7	0.0	1,317.7	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
5,278,706	5,297,935	5,278,706	0	5,278,706	6,071,951	30.00%	1,821,585	1,811,348	1,811,348		

**Column Notes**

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



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

June 15, 2018

Donald Blome, Superintendent  
USD 365 Garnett  
PO Box 328  
Garnett KS 66032

### FINAL LEGAL MAX

Dear Mr. Blome,

For the 2017-2018 school year, the legal general fund is **\$7,104,641** and the legal local option budget (LOB) is **\$2,480,000**. 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 365 Garnett**

### **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	
975.5	942.0	915.6	942.0		5.5	62.0	1,009.5	245.4	0.0	17.3	
<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
168.4	7.6	0.0	97.5	0.0	0.0	0.0	227.8	0.0	1,773.5	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		
7,104,641	7,206,794	7,104,641	0	7,104,641	7,859,177	33.00%	2,593,528	2,480,000	2,480,000		

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

June 15, 2018

Greg Brown, Superintendent  
USD 366 Woodson  
P O Box 160  
Yates Center KS 66783-0160

**FINAL LEGAL MAX  
Republished Budget**

Dear Mr. Brown,

For the 2017-2018 school year, the legal general fund is **\$3,993,566** and the legal local option budget (LOB) is **\$1,310,330**. 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 366 Woodson**  
**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	
406.1	399.0	408.0	408.0		8.5	34.0	450.5	195.1	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
121.0	26.3	0.0	56.9	0.0	0.0	0.0	136.5	0.0	994.4	10,000	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
3,993,566	4,060,867	3,993,566	0	3,993,566		4,402,025	30.00%	1,320,608	1,310,330	1,310,330	

**Column Notes**

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

June 15, 2018

Gary French, Superintendent  
USD 367 Osawatomie  
1200 Trojan Dr  
Osawatomie KS 66064-1696

### FINAL LEGAL MAX

Dear Mr. French,

For the 2017-2018 school year, the legal general fund is **\$9,306,339** and the legal local option budget (LOB) is **\$3,357,600**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 367 Osawatomie**  
**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	
1,101.5	1,066.0	1,047.5	1,066.0		9.0	72.0	1,147.0	225.3	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
292.8	63.5	0.0	48.1	0.0	0.0	0.0	529.2	0.0	2,323.1	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	
9,306,339	9,379,648	9,306,339	0	9,306,339		10,174,546	33.00%	3,357,600	3,383,293	3,357,600	

**Column Notes**

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



## School Finance

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

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

June 15, 2018

Judy Welter, Superintendent  
USD 368 Paola  
PO Box 268  
Paola KS 66071-0268

### FINAL LEGAL MAX

Dear Mrs. Welter,

For the 2017-2018 school year, the legal general fund is **\$12,278,345** and the legal local option budget (LOB) is **\$4,460,428**. 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 368 Paola**  
**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		
1,837.5	1,852.6	1,867.5	1,867.5	0.0	142.0	2,009.5	70.4	4.3	35.4		
<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
301.0	0.0	43.9	155.7	0.0	0.0	0.0	437.3	0.0	3,057.5	30,000	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		
12,278,345	12,581,569	12,278,345	0	12,278,345	13,516,449	33.00%	4,460,428	4,550,497	4,460,428		

**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

Joan Simoneau, Superintendent  
USD 369 Burrton  
PO Box 369  
Burrton KS 67020-0369

### FINAL LEGAL MAX

Dear Ms. Simoneau,

For the 2017-2018 school year, the legal general fund is **\$2,151,222** and the legal local option budget (LOB) is **\$714,667**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 369 Burrton**  
**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	
214.5	229.5	222.5	229.5		6.0	9.0	244.5	154.4	1.3	4.0	
<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
51.8	8.0	0.0	13.6	0.0	0.0	0.0	59.4	0.0	537.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,151,222	2,352,323	2,151,222	0	2,151,222		2,382,224	30.00%	714,667	730,665	714,667	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
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Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



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June 15, 2018

Jay Zehr, Superintendent  
USD 371 Montezuma  
Box 355  
Montezuma KS 67867-0355

### FINAL LEGAL MAX

Dear Mr. Zehr,

For the 2017-2018 school year, the legal general fund is **\$2,055,486** and the legal local option budget (LOB) is **\$634,477**. 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 371 Montezuma**  
**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		
230.8	195.0	183.5	195.0	1.5	14.0	210.5	151.9	13.0	5.4		
<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
28.1	0.0	0.0	27.1	0.0	0.0	0.0	34.9	0.0	470.9	50,635	118,426
<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		
2,055,486	2,150,190	2,055,486	0	2,055,486	2,114,924	30.00%	634,477	663,487	634,477		

**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

Tim Hallacy, Superintendent  
USD 372 Silver Lake  
Box 39  
Silver Lake KS 66539-0039

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

Dear Mr. Hallacy,

For the 2017-2018 school year, the legal general fund is **\$4,773,550** and the legal local option budget (LOB) is **\$1,598,531**. 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 372 Silver Lake**  
**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		
656.5	625.5	628.0	628.0	5.0	58.0	691.0	242.8	0.0	5.8		
<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
48.4	0.0	0.0	60.6	0.0	0.0	0.0	143.0	0.0	1,191.6	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		
4,773,550	4,801,870	4,773,550	-933	4,772,617	5,328,435	30.00%	1,598,531	1,603,514	1,598,531		

**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

Deborah Hamm, Superintendent  
USD 373 Newton  
308 E 1st  
Newton KS 67114-3846

### FINAL LEGAL MAX

Dear Dr. Hamm,

For the 2017-2018 school year, the legal general fund is **\$20,888,974** and the legal local option budget (LOB) is **\$6,960,629**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

## **USD 373 Newton**

### **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
3,188.2	3,130.5	3,071.2	3,130.5		28.0	259.0	3,417.5	119.7	35.2		65.5
<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
699.9	75.6	0.0	79.1	0.0	0.0	0.0	702.2	1.0	5,195.7	75,000	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
20,888,974	21,176,269	20,888,974	0		20,888,974	23,202,098	30.00%	6,960,629	6,984,257		6,960,629

#### **Column Notes**

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



## School Finance

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

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

June 15, 2018

Rex Bruce, Superintendent  
USD 374 Sublette  
Box 670  
Sublette KS 67877-0670

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

Dear Mr. Bruce,

For the 2017-2018 school year, the legal general fund is **\$3,763,031** and the legal local option budget (LOB) is **\$1,267,223**. 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 374 Sublette**

### **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	
455.9	410.7	397.7	410.7		6.5	41.0	458.2	197.2	50.1	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
107.9	22.9	0.0	32.3	0.0	0.0	0.0	64.5	0.0	936.0	13,415	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	
3,763,031	3,879,541	3,763,031	-2,799	3,760,232		4,224,077	30.00%	1,267,223	1,283,791	1,267,223	

#### **Column Notes**

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



## School Finance

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

June 15, 2018

Don Potter, Superintendent  
USD 375 Circle  
PO Box 9  
Towanda KS 67144

### FINAL LEGAL MAX

Dear Mr. Potter,

For the 2017-2018 school year, the legal general fund is **\$10,973,782** and the legal local option budget (LOB) is **\$3,604,286**. 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 375 Circle**  
**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	
1,780.8	1,780.8	1,751.9	1,780.8		0.0	109.0	1,889.8	66.2	3.0	52.2	
<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
191.2	0.0	0.0	137.6	0.0	0.0	0.0	376.4	0.0	2,716.4	91,884	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	
10,973,782	11,119,554	10,973,782	0		10,973,782	12,014,286	30.00%	3,604,286	3,626,947	3,604,286	

**Column Notes**

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

June 15, 2018

Jim Goracke, Superintendent  
USD 376 Sterling  
Box 188  
Sterling KS 67579

### FINAL LEGAL MAX

Dear Mr. Goracke,

For the 2017-2018 school year, the legal general fund is **\$3,916,666** and the legal local option budget (LOB) is **\$1,324,754**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 376 Sterling**  
**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		
491.9	481.2	466.6	481.2	3.5	35.0	519.7	212.8	0.6	13.4		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
66.8	0.0	0.0	34.2	0.0	0.0	0.0	130.2	0.0	977.7	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		
3,916,666	4,104,948	3,916,666	0	3,916,666	4,415,845	30.00%	1,324,754	1,357,777	1,324,754		

**Column Notes**

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

June 15, 2018

Andrew Gaddis, Superintendent  
USD 377 Atchison Co Comm Schools  
P O Box 289  
Effingham KS 66023-0289

### FINAL LEGAL MAX

Dear Mr. Gaddis,

For the 2017-2018 school year, the legal general fund is **\$4,764,125** and the legal local option budget (LOB) is **\$1,646,046**. 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 377 Atchison Co Comm 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		
553.5	532.0	478.0	532.0	3.0	33.0	568.0	223.3	0.4	8.4		
<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
75.0	0.0	0.0	97.2	0.0	0.0	0.0	192.4	0.0	1,164.7	0	98,337
<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		
4,764,125	5,096,400	4,764,125	0	4,764,125	5,236,279	33.00%	1,727,972	1,646,046	1,646,046		

**Column Notes**

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



## School Finance

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

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

June 15, 2018

Cliff Williams, Superintendent  
USD 378 Riley County  
P.O. Box 326  
Riley KS 66531-0326

### FINAL LEGAL MAX

Dear Mr. Williams,

For the 2017-2018 school year, the legal general fund is **\$5,041,551** and the legal local option budget (LOB) is **\$1,670,150**. 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 378 Riley 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		
626.0	643.9	637.9	643.9	0.0	40.0	683.9	241.9	1.1	15.1		
<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
57.6	0.0	0.0	86.4	0.0	0.0	0.0	172.5	0.0	1,258.5	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		
5,041,551	5,212,607	5,041,551	0	5,041,551	5,567,167	30.00%	1,670,150	1,722,332	1,670,150		

**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 Folks, Superintendent  
USD 379 Clay Center  
PO Box 97  
Clay Center KS 67432-0097

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

Dear Mr. Folks,

For the 2017-2018 school year, the legal general fund is **\$8,653,233** and the legal local option budget (LOB) is **\$2,870,357**. 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 379 Clay 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		
1,262.4	1,246.1	1,227.2	1,246.1	0.0	102.0	1,348.1	172.7	0.9	33.5		
<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
185.9	0.0	0.0	122.7	0.0	0.0	0.0	290.4	0.0	2,154.2	23,508	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
8,653,233	9,091,389	8,653,233	-467	8,652,766	9,567,858	30.00%	2,870,357	2,985,468	2,870,357		

**Column Notes**

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

Mischel Miller, Superintendent  
USD 380 Vermillion  
209 School St.  
Vermillion KS 66544-0107

### FINAL LEGAL MAX

Dear Ms. Miller,

For the 2017-2018 school year, the legal general fund is **\$4,026,431** and the legal local option budget (LOB) is **\$1,373,720**. 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 380 Vermillion**  
**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		
475.5	487.0	497.5	497.5	9.0	59.0	565.5	222.8	0.0	13.6		
<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
50.3	0.0	0.0	82.7	0.0	0.0	0.0	70.2	0.0	1,005.1	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		
4,026,431	4,143,406	4,026,431	0	4,026,431	4,579,068	30.00%	1,373,720	1,385,843	1,373,720		

**Column Notes**

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

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

June 15, 2018

Daryl Stegman, Superintendent  
USD 381 Spearville  
P.O. Box 338  
Spearville KS 67876-0338

### FINAL LEGAL MAX

Dear Mr. Stegman,

For the 2017-2018 school year, the legal general fund is **\$2,597,090** and the legal local option budget (LOB) is **\$875,155**. 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 381 Spearville**  
**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		
324.0	328.0	334.0	334.0	0.0	20.0	354.0	164.9	3.0	10.0		
<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
32.4	0.0	0.0	19.9	0.0	0.0	0.0	64.1	0.0	648.3	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,597,090	2,672,403	2,597,090	0	2,597,090	2,917,184	30.00%	875,155	887,159	875,155		

**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

Suzan Patton, Superintendent  
USD 382 Pratt  
401 S. Hamilton  
Pratt KS 67124

### FINAL LEGAL MAX

Dear Mrs. Patton,

For the 2017-2018 school year, the legal general fund is **\$8,089,492** and the legal local option budget (LOB) is **\$2,626,192**. 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 382 Pratt**  
**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
1,105.1	977.0	1,020.0		1,020.0	10.0	98.0	1,128.0	228.8	21.7		13.8
<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
211.5	12.3	0.0	43.3	0.0	0.0	0.0	325.3	1.0	1,985.7	134,778	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions		2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget		Legal Max LOB Budget
8,089,492	8,303,584	8,089,492	0		8,089,492	8,753,972	30.00%	2,626,192	2,705,030		2,626,192

**Column Notes**

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



## School Finance

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

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

June 15, 2018

Marvin Wade, Superintendent  
USD 383 Manhattan-Ogden  
2031 Poyntz  
Manhattan KS 66502

**FINAL LEGAL MAX  
Republished Budget**

Dear Dr. Wade,

For the 2017-2018 school year, the legal general fund is **\$39,667,824** and the legal local option budget (LOB) is **\$14,055,405**. 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 383 Manhattan-Ogden**  
**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		
5,615.5	5,534.8	5,624.4	5,624.4	23.5	533.0	6,180.9	216.6	85.6	62.5		
<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
971.4	63.0	0.0	375.8	0.0	0.0	0.0	1,786.1	0.0	9,741.9	641,773	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		
39,667,824	39,800,936	39,667,824	-4,199	39,663,625	42,876,501	33.00%	14,149,245	14,055,405	14,055,405		

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

June 15, 2018

Brady Burton, Superintendent  
USD 384 Blue Valley  
Box 98  
Randolph KS 66554

### FINAL LEGAL MAX

Dear Mr. Burton,

For the 2017-2018 school year, the legal general fund is **\$2,032,244** and the legal local option budget (LOB) is **\$740,150**. 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 384 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	
164.0	170.0	194.0	194.0		2.5	19.0	215.5	152.6	0.0	5.3	
<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
18.4	0.0	0.0	43.0	0.0	0.0	0.0	72.5	0.0	507.3	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,032,244	2,091,933	2,032,244	0	2,032,244		2,242,878	33.00%	740,150	759,859	740,150	

**Column Notes**

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

June 15, 2018

Brett White, Superintendent  
USD 385 Andover  
1432 N Andover Rd  
Andover KS 67002

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

Dear Mr. White,

For the 2017-2018 school year, the legal general fund is **\$31,402,068** and the legal local option budget (LOB) is **\$9,759,513**. 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 385 Andover**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>	
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment		4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE	
4,713.1	4,742.5	4,768.0	4,768.0		24.0	379.0	5,171.0	181.2	36.3	59.5	
<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
314.1	0.0	0.0	225.5	0.0	0.0	0.0	1,147.8	0.0	7,135.4	2,817,656	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	
31,402,068	31,849,121	31,402,068	-933		31,401,135	31,482,299	31.00%	9,759,513	9,928,281	9,759,513	

**Column Notes**

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

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

June 15, 2018

Ryan Bradbury, Superintendent  
USD 386 Madison-Virgil  
P.O. Box 398  
Madison KS 66860-0398

### FINAL LEGAL MAX

Dear Mr. Bradbury,

For the 2017-2018 school year, the legal general fund is **\$2,138,403** and the legal local option budget (LOB) is **\$707,102**. 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 386 Madison-Virgil**  
**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	
220.0	214.0	200.0	214.0		5.0	11.0	230.0	154.0	0.0	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
38.7	1.1	0.0	25.3	0.0	0.0	0.0	81.8	0.0	533.8	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	
2,138,403	2,153,626	2,138,403	0	2,138,403		2,357,006	30.00%	707,102	712,718	707,102	

**Column Notes**

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



## School Finance

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

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

June 15, 2018

Brent Kaempfe, Superintendent  
USD 387 Altoona-Midway  
20584 US 75 Hwy  
Buffalo KS 66717

### FINAL LEGAL MAX

Dear Mr. Kaempfe,

For the 2017-2018 school year, the legal general fund is **\$1,892,835** and the legal local option budget (LOB) is **\$600,000**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 387 Altoona-Midway**  
**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	
194.0	170.5	156.0	170.5		2.0	13.0	185.5	146.1	0.0	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
41.1	8.2	0.0	36.2	0.0	0.0	0.0	52.7	0.0	472.5	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
1,892,835	1,918,073	1,892,835	0	1,892,835		2,151,068	33.00%	709,852	600,000	600,000	

**Column Notes**

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

Robert Young, Superintendent  
USD 388 Ellis  
PO Box 256  
Ellis KS 67637-0256

### FINAL LEGAL MAX

Dear Mr. Young,

For the 2017-2018 school year, the legal general fund is **\$3,209,607** and the legal local option budget (LOB) is **\$1,073,000**. 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.

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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 388 Ellis**  
**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	
401.4	401.1	395.1	401.1		0.0	36.0	437.1	191.3	0.0	16.3	
<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	0.0	0.0	15.4	0.0	0.0	0.0	89.9	0.0	801.3	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	
3,210,008	3,209,607	3,209,607	0	3,209,607		3,576,668	30.00%	1,073,000	1,077,446	1,073,000	

**Column Notes**

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

Scott Hoyt, Superintendent  
USD 389 Eureka  
216 N Main Street  
Eureka KS 67045

### FINAL LEGAL MAX

Dear Mr. Hoyt,

For the 2017-2018 school year, the legal general fund is **\$5,293,128** and the legal local option budget (LOB) is **\$1,758,387**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 389 Eureka**  
**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	
592.0	577.0	579.5	579.5		12.5	48.0	640.0	236.0	0.7	14.5	
<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
178.1	38.6	0.0	66.3	0.0	0.0	0.0	147.1	0.0	1,321.3	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	
5,293,128	5,308,751	5,293,128	0	5,293,128		5,861,291	30.00%	1,758,387	1,761,904	1,758,387	

**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

Greg Markowitz, Superintendent  
USD 390 Hamilton  
2596 W Road  
Hamilton KS 66853

### FINAL LEGAL MAX

Dear Mr. Markowitz,

For the 2017-2018 school year, the legal general fund is **\$859,688** and the legal local option budget (LOB) is **\$290,249**. 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 390 Hamilton**  
**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	
86.5	73.0	57.0	73.0		1.5	2.0	76.5	77.6	0.0	0.0	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
17.4	3.8	0.0	10.1	0.0	0.0	0.0	29.2	0.0	214.6	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	
859,688	945,015	859,688	0	859,688		967,497	30.00%	290,249	311,924	290,249	

**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

Keith Hall, Superintendent  
USD 392 Osborne County  
213 W Adams  
Osborne KS 67473

### FINAL LEGAL MAX

Dear Mr. Hall,

For the 2017-2018 school year, the legal general fund is **\$2,467,696** and the legal local option budget (LOB) is **\$824,056**. 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 392 Osborne 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	
270.1	257.1	252.0	257.1		0.0	28.0	285.1	149.3	0.0	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
55.2	4.8	0.0	29.2	0.0	0.0	0.0	89.0	0.0	616.0	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>		
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget	2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget		
2,467,696	2,487,726	2,467,696	0	2,467,696	2,762,118	30.00%	828,635	824,056	824,056		

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

June 15, 2018

Justin Coup, Superintendent  
USD 393 Solomon  
113 E. 7th St.  
Solomon KS 67480

### FINAL LEGAL MAX

Dear Mr. Coup,

For the 2017-2018 school year, the legal general fund is **\$2,546,214** and the legal local option budget (LOB) is **\$860,676**. 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 393 Solomon**  
**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	
294.5	288.6	295.0	295.0		0.0	19.0	314.0	150.5	0.0	5.8	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
57.6	2.8	0.0	27.2	0.0	0.0	0.0	77.7	0.0	635.6	0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
2,546,214	2,603,099	2,546,214	0	2,546,214		2,868,919	30.00%	860,676	863,504	860,676	

**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

Randal Chickadonz, Superintendent  
USD 394 Rose Hill Public Schools  
104 N Rose Hill Rd  
Rose Hill KS 67133-9785

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

Dear Mr. Chickadonz,

For the 2017-2018 school year, the legal general fund is **\$9,188,271** and the legal local option budget (LOB) is **\$3,302,633**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 394 Rose Hill 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
1,493.3	1,452.0	1,440.0		1,452.0	14.0	85.0	1,551.0	91.8	4.3		29.7
<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
168.9	0.0	0.0	94.3	0.0	0.0	0.0	323.7	0.0	2,263.7	119,889	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
9,188,271	9,379,360	9,188,271	-4,665		9,183,606	10,007,980	33.00%	3,302,633	3,352,165		3,302,633

**Column Notes**

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

Bill Keeley, Superintendent  
USD 395 LaCrosse  
Box 778  
La Crosse KS 67548-0778

### FINAL LEGAL MAX

Dear Mr. Keeley,

For the 2017-2018 school year, the legal general fund is **\$2,438,452** and the legal local option budget (LOB) is **\$838,000**. 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.

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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 395 LaCrosse**  
**2017-18 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>		
FTE Enroll (Excl 4 yr AR & KDG & virtual) 9/20/14 & 2/20/15	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, KDG & virtual) 9/20/16 & 2/20/17	Adjusted Enrollment	4 yr Old At- Risk (9/20/17 plus 2/20/18)	2016-17 Kindergarten (9/20/16 plus 2/20/17)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	2017-18  Bilingual (max Hrs or Hdct) WTD FTE	2017-18  Career/ Tech Ed WTD FTE		
277.5	272.0	268.5	272.0	0.0	19.0	291.0	147.8	0.0	8.9		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
53.7	2.9	0.0	36.7	0.0	0.0	0.0	67.7	0.0	608.7	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		
2,438,452	2,456,880	2,438,452	0	2,438,452	2,795,010	30.00%	838,503	838,000	838,000		

**Column Notes**

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

Robert Reynolds, Superintendent  
USD 396 Douglass Public Schools  
921 E. First St.  
Douglass KS 67039

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

Dear Mr. Reynolds,

For the 2017-2018 school year, the legal general fund is **\$5,048,359** and the legal local option budget (LOB) is **\$1,856,952**. 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 396 Douglass 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		
629.7	627.1	630.8	630.8	4.0	45.0	679.8	241.4	1.5	16.5		
<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
98.7	0.9	0.0	48.4	0.0	0.0	0.0	168.3	0.0	1,255.5	18,826	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		
5,048,359	5,340,073	5,048,359	-2,799	5,045,560	5,627,127	33.00%	1,856,952	1,866,089	1,856,952		

**Column Notes**

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



## School Finance

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

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

June 15, 2018

Susan Beeson, Superintendent  
USD 397 Centre  
2382 310th St  
Lost Springs KS 66859-9644

**PENDING FINAL LEGAL MAX  
Republished Budget**

Dear Ms. Beeson,

For the 2017-2018 school year, the legal general fund is **\$3,137,740** and the legal local option budget (LOB) is **\$750,486**. 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 397 Centre**  
**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	
208.0	202.5	189.5	202.5		0.0	12.0	214.5	152.5	0.0	9.2	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
33.4	0.0	0.0	53.9	0.0	0.0	0.0	105.0	0.0	568.5	860,329	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	
3,137,740	3,137,740	3,137,740	0	3,137,740		2,501,620	30.00%	750,486	755,851	750,486	

**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.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
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June 15, 2018

Ron Traxson, Superintendent  
USD 398 Peabody-Burns  
506 Elm Street  
Peabody KS 66866-1216

### FINAL LEGAL MAX

Dear Mr. Traxson,

For the 2017-2018 school year, the legal general fund is **\$2,386,777** and the legal local option budget (LOB) is **\$876,359**. 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 398 Peabody-Burns**  
**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		
235.5	226.0	225.5	226.0	2.5	21.0	249.5	154.2	0.0	10.1		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
49.4	5.1	0.0	27.5	0.0	0.0	0.0	94.3	0.0	590.1	22,836	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		
2,386,777	2,444,262	2,386,777	0	2,386,777	2,655,633	33.00%	876,359	886,434	876,359		

**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 Geist, Superintendent  
USD 399 Paradise  
Box 100  
Natoma KS 67651-0010

### FINAL LEGAL MAX

Dear Mr. Geist,

For the 2017-2018 school year, the legal general fund is **\$1,207,580** and the legal local option budget (LOB) is **\$441,927**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 399 Paradise**  
**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	
110.8	101.7	102.0	102.0		2.5	7.0	111.5	109.7	0.0	3.1	
<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
17.9	0.0	0.0	17.4	0.0	0.0	0.0	31.8	0.0	291.4	0	40,232
<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	
1,207,580	1,303,724	1,207,580	0	1,207,580		1,339,174	33.00%	441,927	470,080	441,927	

**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

Glen Suppes, Superintendent  
USD 400 Smoky Valley  
126 S Main St  
Lindsborg KS 67456-2418

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

Dear Mr. Suppes,

For the 2017-2018 school year, the legal general fund is **\$6,955,744** and the legal local option budget (LOB) is **\$2,311,920**. 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 400 Smoky 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>	
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825.7	800.1	813.3	813.3		9.0	47.0	869.3	252.8	1.5	20.7	
<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
93.9	0.0	0.0	85.4	0.0	0.0	0.0	265.3	0.0	1,588.9	590,611	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>		<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>	
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2017-18 Adj. Legal General Fund Budget		2017-18 LOB Base General Fund	2017-18 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget	
6,955,744	7,257,099	6,955,744	-1,400	6,954,344		7,005,817	33.00%	2,311,920	2,390,547	2,311,920	

**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

Glenna Grinstead, Superintendent  
USD 401 Chase-Raymond  
313 East Ave C  
Chase KS 67524-0366

### FINAL LEGAL MAX

Dear Ms. Grinstead,

For the 2017-2018 school year, the legal general fund is **\$1,673,306** and the legal local option budget (LOB) is **\$556,479**. 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 401 Chase-Raymond**  
**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		
154.5	148.0	140.5	148.0	2.5	11.0	161.5	137.5	1.7	3.5		
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
47.4	10.3	0.0	13.7	0.0	0.0	0.0	42.1	0.0	417.7	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		
1,673,306	1,720,577	1,673,306	0	1,673,306	1,854,931	30.00%	556,479	570,892	556,479		

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

June 15, 2018

John Black, Superintendent  
USD 402 Augusta  
2345 Greyhound Drive  
Augusta KS 67010

### FINAL LEGAL MAX

Dear Dr. Black,

For the 2017-2018 school year, the legal general fund is **\$12,524,759** and the legal local option budget (LOB) is **\$4,150,388**. 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 402 Augusta**  
**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
2,071.2	1,997.3	2,001.8		2,001.8	13.0	154.0	2,168.8	76.0	4.1		40.3
<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
331.5	12.6	0.0	73.3	0.0	0.0	0.0	419.9	0.0	3,126.5	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
12,524,759	12,822,964	12,524,759	0		12,524,759	13,834,627	30.00%	4,150,388	4,242,385		4,150,388

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
Col 14 – Higher of free lunch headcount or 10% of funded headcount.  
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Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
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June 15, 2018

Bill Lowry, Superintendent  
USD 403 Otis-Bison  
P.O. Box 227  
Otis KS 67565

**FINAL LEGAL MAX  
Republished Budget**

Dear Mr. Lowry,

For the 2017-2018 school year, the legal general fund is **\$2,253,463** and the legal local option budget (LOB) is **\$721,234**. 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 403 Otis-Bison**  
**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	
219.4	210.3	212.3	212.3		3.0	10.0	225.3	153.7	0.2	2.4	
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
49.9	5.1	0.0	38.2	0.0	0.0	0.0	68.0	1.0	543.8	75,000	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	
2,253,463	2,350,000	2,253,463	0	2,253,463		2,404,112	30.00%	721,234	731,035	721,234	

**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

Todd Berry, Superintendent  
USD 404 Riverton  
Box 290  
Riverton KS 66770-0290

### FINAL LEGAL MAX

Dear Mr. Berry,

For the 2017-2018 school year, the legal general fund is **\$5,690,523** and the legal local option budget (LOB) is **\$1,881,052**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

## **USD 404 Riverton**

### **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	
693.4	677.0	668.5	677.0		4.5	53.0	734.5	247.2	0.4	26.4	
<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
151.0	16.7	22.2	51.1	0.0	0.0	0.0	171.0	0.0	1,420.5	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	
5,690,523	5,704,343	5,690,523	0	5,690,523		6,295,219	30.00%	1,888,566	1,881,052	1,881,052	

#### **Column Notes**

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

June 15, 2018

Bill Day, Superintendent  
USD 405 Lyons  
800 South Workman  
Lyons KS 67554

### FINAL LEGAL MAX

Dear Mr. Day,

For the 2017-2018 school year, the legal general fund is **\$6,487,316** and the legal local option budget (LOB) is **\$1,675,000**. 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 405 Lyons**  
**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	
711.9	717.8	729.7	729.7		15.5	69.0	814.2	252.0	49.2	20.8	
<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>
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222.6	48.3	0.0	17.0	0.0	0.0	0.0	195.3	0.0	1,619.4	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	
6,487,316	6,855,067	6,487,316	0	6,487,316		7,239,296	30.00%	2,171,789	1,675,000	1,675,000	

**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.  
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Col 23 – Higher of 2017-18 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 – Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 – Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 – Reductions may include the following: Prior year budget violation, prior year virtual credits.  
Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 – Legal LOB; Lesser of Column 43 or Column 44.



## School Finance

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

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

June 15, 2018

Angela Lawrence, Superintendent  
USD 407 Russell County  
802 N Main  
Russell KS 67665

### FINAL LEGAL MAX

Dear Ms. Lawrence,

For the 2017-2018 school year, the legal general fund is **\$6,098,334** and the legal local option budget (LOB) is **\$2,250,336**. Under 2017 Senate Bill 19 and 2018 Senate Bill 423, the general fund budget is computed using preceding years enrollment plus current year weightings multiplied times the BASE of \$4,006, plus virtual state aid and extraordinary need state aid (if applicable). The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS, virtual state aid, and extraordinary need state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 15, 2018

**FINAL LEGAL MAX**

**USD 407 Russell 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		
729.7	751.5	761.1	761.1	0.0	69.0	830.1	252.4	0.9	19.8		
<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
171.8	17.8	0.0	40.4	0.0	0.0	0.0	189.1	0.0	1,522.3	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		
6,098,334	6,181,659	6,098,334	0	6,098,334	6,819,199	33.00%	2,250,336	2,252,219	2,250,336		

**Column Notes**

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

Aaron Homburg, Superintendent  
USD 408 Marion-Florence  
101 N Thorp  
Marion KS 66861-1125

### FINAL LEGAL MAX

Dear Mr. Homburg,

For the 2017-2018 school year, the legal general fund is **\$4,285,137** and the legal local option budget (LOB) is **\$1,397,243**. 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 408 Marion-Florence**  
**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	
452.5	477.5	458.5	477.5		0.0	44.0	521.5	213.3	0.0	17.1	
<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
77.9	0.8	0.0	40.0	0.0	0.0	0.0	186.8	2.0	1,059.4	41,181	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	
4,285,137	4,352,217	4,285,137	0	4,285,137		4,657,475	30.00%	1,397,243	1,414,574	1,397,243	

**Column Notes**

Col 4 – Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 – Column 4 plus current 4yr old at-risk and 2016-17 Kindergarten at 1.0.  
Col 9 – Higher of 2017-18 Bilingual Contact Hours weighting or 2017-18 Bilingual Headcount weighting.  
Col 11 – Computed using 2017-18 Career/Tech Ed contact hours.  
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Col 40 – Adjusted Legal General Fund; Column 38 less Column 39  
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June 15, 2018

Susan Myers, Superintendent  
USD 409 Atchison Public Schools  
626 Commercial St  
Atchison KS 66002

### FINAL LEGAL MAX

Dear Dr. Myers,

For the 2017-2018 school year, the legal general fund is **\$11,477,628** and the legal local option budget (LOB) is **\$3,788,184**. 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 409 Atchison 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
1,483.5	1,528.3	1,548.5		1,548.5	17.5	136.0	1,702.0	59.6	2.8		15.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 34</u>	<u>Col 35</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Transport ation WTD FTE	Ancillary WTD FTE	Declining Enrollment WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	Extra- Ordinary Need State Aid
457.4	99.2	0.0	43.8	0.0	0.0	0.0	484.8	0.0	2,864.6	2,040	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
11,477,628	11,559,714	11,477,628	0		11,477,628	12,627,280	30.00%	3,788,184	3,814,025		3,788,184

**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

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

### FINAL LEGAL MAX

Dear Mr. Heinrichs,

For the 2017-2018 school year, the legal general fund is **\$4,605,878** and the legal local option budget (LOB) is **\$1,660,950**. 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 410 Durham-Hillsboro-Lehigh**  
**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	
509.3	504.4	513.5	513.5		2.5	55.0	571.0	223.9	1.1	23.1	
<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
74.5	0.0	0.0	43.5	0.0	0.0	0.0	206.1	0.0	1,143.2	26,219	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	
4,605,878	4,690,111	4,605,878	0	4,605,878		5,033,181	33.00%	1,660,950	1,691,627	1,660,950	

**Column Notes**

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

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June 15, 2018

John Fast, Superintendent  
USD 411 Goessel  
Box 68  
Goessel KS 67053-0068

### FINAL LEGAL MAX

Dear Mr. Fast,

For the 2017-2018 school year, the legal general fund is **\$2,421,627** and the legal local option budget (LOB) is **\$880,057**. 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 411 Goessel**

### **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		
262.1	259.5	252.0	259.5	4.5	21.0	285.0	149.3	0.6	11.9		
<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
30.5	0.0	0.0	29.2	0.0	0.0	0.0	98.0	0.0	604.5	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		
2,421,627	2,528,988	2,421,627	0	2,421,627	2,666,839	33.00%	880,057	916,770	880,057		

#### **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.